115

SUPREME COURT OF THE UNITED STATES.

Nos. ~~224~~ and ~~225~~.

141 & 142.

GEORGE J. FOSTER, Comp't and App't,

vs.

WILLIAM W. GODDARD,

and

WILLIAM W. GODDARD, App't,

vs.

GEORGE J. FOSTER.

CROSS-APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE DISTRICT OF MASSACHUSETTS.

GIDEON, Printer.

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UNITED STATES OF AMERICA.

Massachusetts District, *ss.*

At a Circuit Court of the United States for the First Circuit, begun and holden at Boston, within and for the District of Massachusetts, on Saturday, the fifteenth day of October, in the year of our Lord one thousand eight hundred and fifty-nine, before the Honorable Nathan Clifford, Associate Justice, and the Honorable Peleg Sprague, District Judge.

GEORGE J. FOSTER, Complainant in Equity,
vs.
WILLIAM W. GODDARD, Defendant.

Bill of Complaint. Filed May 1, 1857.

To the Judges of the Circuit Court of the United States of America, for the First Circuit.

George J. Foster, of New York, in the State of New York, and a citizen of said State, merchant, brings this his bill against William W. Goddard, of Boston, in the State of Massachusetts, and a citizen of said State, merchant. And thereupon your orator complains and says, that on or about the twenty-fourth day of June, A. D. one thousand eight hundred forty-three, he entered into an agreeement with the said Goddard to proceed to Valparaiso, there to reside, and devote himself exclusively for five years to the management of said Goddard's business. That said agreement was reduced into writing, was signed by your orator and the said defendant, and was in the words and figures and to the purport and effect following, viz:—

This memorandum of an agreement entered into this 24th day of June, 1843, by and between William W. Goddard, on the one part, and Geo. J. Foster, both of Boston, on the other part, witnesseth:—

That said Foster engages to proceed at once in the ship Robin Hood direct to Valparaiso, and that he will there remain for the term of five years, and devote himself for the whole time exclusively to the management of said Goddard's business, such as the sale and purchase of cargoes, collecting freight moneys, procuring return freights, eliciting orders for the purchase and shipment of goods for the Coast, effecting the sale of vessels when wished, and collecting and forwarding all the information that may be obtained respecting the trade. In fine, to transact any and all business that may be required of him by said Goddard, in strict accordance with his instructions, whose interest he is to care for and protect from frauds, impositions, false and unjust charges, and also extravagant expenditures of the shipmasters, to the best of his ability; he is also to

give to each vessel the greatest possible dispatch that may be consistent with the owner's interest.

In consideration of which, said Goddard engages that said Foster shall at the expiration of five years be entitled to one-tenth of the net profits of his business in that trade, after deducting interest at the rate of six per cent. per annum on the capital invested, and all costs and expenses of whatever name and nature that may be incurred [both] at home and abroad, in sailing, victualling, manning and keeping in repair the vessels employed, including all port charges, as also the actual expenses that may appertain to the goods themselves, including the cost of said Foster's living, which is not to exceed six hundred dollars per annum. And furthermore said Goddard has the right of purchasing, selling and chartering the vessels designed for the trade, at his option, the loss or profit attendant thereon to be charged or credited in the general account. The vessels now designed for the trade, are the ship Robin Hood and bark Roscius; and are valued, the Robin Hood at ten thousand five hundred dollars, cash, at the completion of her last voyage; and the Roscius at eight thousand dollars, cash, on the completion of her present voyage. It is also understood, that said Foster's interest of one-tenth is liable to the full extent for all the risks and casualties in the business, attendant upon the goods and vessels.

It is furthermore agreed that said Foster shall be entitled to a compensation of one thousand dollars per annum, in lieu of his share of the profits, should it fall short of that amount; it is understood, however, that this is not in addition to his share of the profits, and that the profits of the business are not to be abstracted until the expiration of the five years agreed upon.

Said Foster is also hereby authorized to call to account and to displace any and all masters of vessels that may be sent out by said Goddard, and replace them with others, should he find it expedient so to do.

The words "both" and "at the completion of her last voyage," being interlined before signing.

In witness whereof we have hereunto set our hands and seals.

WM. W. GODDARD. [And a seal.]
GEO. J. FOSTER. [And a seal.]

In presence of

Signatures acknowledged in presence of
THEO. MACHETT.

as in and by the said agreement, reference being thereto had, will appear. And your orator showeth, that in pursuance of the said agreement, and immediately upon its execution, he left the said United States, and proceeded to Valparaiso in said Chili, where he continued to reside during the time limited for the continuance of said agreement, and did in all respects duly keep and perform all matters and things therein provided on his part to be kept and per-

formed. That the general mode of conducting said business was by adventures and shipments of merchandise procured at said Boston by said Goddard, and consigned by him to your orator at Valparaiso, [by whom said merchandise was sold, and the proceeds thereof invested in other goods and merchandise, which were shipped by your orator, and consigned to the said defendant at said Boston. That said return cargoes were then sold by said defendant, by whom also books, papers, and original vouchers were kept, showing the exact profit and loss upon each and every such adventure or shipment; but that your orator always sent all his accounts of his sales and management of said business, and of the outward cargoes, and of his purchases of the said homeward cargoes, to the said defendant;] and that the said defendant, and not your orator, has in his possession and control the full means of stating said accounts, and the exact amount of such profit and loss. That on the fifteenth day of January, A. D. one thousand eight hundred and forty-nine, your orator returned to the United States, the time limited for the existence of said agreement having then expired. That there was then due and owing to your orator from moneys then in the hands of said Goddard —being your orator's share of the profits upon said adventures or shipments, according to the terms of said agreement, when said accounts shall be justly taken, made up and stated, according to the books, papers, and original vouchers aforesaid—a large sum of money, to wit, about thirty thousand dollars, as your orator believes; but that your said orator, for the purpose of accommodating the said Goddard, did then at said Goddard's request, forbear to insist on having said accounts made up from said books, papers, and original vouchers, and to claim and receive of said Goddard the said moneys so due him as aforesaid, but left the whole of his share of said profits, except two thousand dollars, in the hands of said Goddard, in pursuance of the provisions of certain new articles of agreement, hereinafter set forth, and to form a part of a capital for the partnership thereby formed. That afterwards at said Boston, your orator entered into another agreement with said Goddard, to form a partnership to conduct the business aforesaid, which agreement was reduced to writing, signed by your orator and the said defendant, and was in the words and figures, and to the purport and effect following, viz:—

This memorandum of an agreement entered into this seventh day of May, 1849, by and between William W. Goddard, on the one part, and George J. Foster, both of Boston, on the other part, witnesseth:—

That said Foster engages to proceed at once to the west coast of South America, and that he will devote his whole time in those parts, as also in Mexico and California, exclusively to the management of all said Goddard's business in those countries, such as sale and purchase of merchandise, and any other property, collecting

freight moneys, procuring freights, and consignments of goods; eliciting orders for the purchase and shipment of property, investing money, drawing and negotiating bills of exchange, and forwarding all the information that can be obtained respecting the trade; in fine, to transact any and all business that may be required of him by said Goddard, in accordance with his instructions and best interests, which he is also to care for and protect from impositions, unjust charges, and also extravagant expenditures of the ship masters, to the best of his ability.

In consideration for which, said Goddard engages that said Foster shall on his return be entitled to one-fourth part of the net profits of his business in that trade that he (said Foster) shall have conducted to completion—after deducting interest on the capital furnished by said Goddard, as also all costs and expenses of whatever nature that may be incurred both at home and abroad in prosecuting the business, including the expense of sailing and keeping in repair the vessels employed, together with the port charges, as also the cost of said Foster's living, which is not to exceed one thousand dollars per annum; and furthermore, said Goddard has the right of purchasing, chartering, freighting, and selling the vessels designed for the trade at his option, the profit or loss attendant thereon to be charged or credited in general account. The vessels now designed for the trade are the ships "Crusader" and "Harriet Erving," which are to be charged in account, the former at the value that may be agreed upon between Wm. W. Goddard and Samuel Goddard, in settlement of their account—the latter at the cost of construction and equipment when new, abating nothing for the use of the ship for her present and first voyage.

It is understood that said Foster is to leave in hands of said Goddard, bearing interest, what funds he may have—less two thousand dollars, to be paid him before leaving this country—and that neither the same or any portion of his profits shall be abstracted until he shall see fit to withdraw from the present arrangement; which he is at liberty to do at any time, by giving said Goddard so much notice that any voyage he may have commenced previous to receipt of such advice, shall receive the full benefit of all said Foster's services to its final accomplishment—and not otherwise. It is also understood that said Goddard has the right to annul this agreement whenever he may choose to do so; and furthermore, that said Foster is liable to the full extent of his interest and means for all the losses that may be made in this business, as also for all the risks and casualties attendant thereon. Said Foster is hereby authorized to call to account and to displace any and all masters of vessels that may be sent out by said Goddard, and to replace them with others, should he find it expedient so to do.

The words "interest and means" interlined before signing.

WM. W. GODDARD. [And seal.]

In presence of GEO. J. FOSTER. [And seal.]

CHS. W. FOSTER.

as in and by said agreement, reference being thereto had, will appear. And your orator further showeth that the said copartnership business was forthwith entered upon and conducted by your said orator and the said Goddard until the thirty-first day of December, A. D. one thousand eight hundred and fifty, when the said agreement was terminated by the said orator's giving due notice to the said Goddard in the manner provided for in and by said agreement. That your orator did immediately after the making and in pursuance of said agreement, proceed at once to said west coast of South America, and did in every respect perform each and every matter and thing which under and by virtue of said agreement was to be done by him. That the said copartnership business was conducted under said last mentioned agreement by means of shipments and adventures in a manner similar in all respects to that in which the business was conducted under the said first mentioned agreement, as hereinfore set forth. That the amount of profit or loss which accrued upon the several adventures and shipments and business transacted under the said second agreement, is fully shown by certain books of accounts, papers and original vouchers, kept by and in the possession of said Goddard, and to whom your orator always sent [his part of the accounts touching the copartnership business transacted by your orator, while absent thereon], and that all of said books, papers, vouchers and accounts are in the hands of said Goddard, and out of the control of your said orator. And your orator further shows that your orator's share of the profits of said business is now in the hands of said Goddard, together with the amount of your orator's share of the profits of said business, conducted under the first agreement herein above set forth, and left in said Goddard's hands as capital, as above alleged, amounting in the whole, with legal interest due thereon, to the sum of eighty thousand dollars, as your orator believes, the exact items and details of which, however, can only be gained from the books, papers, and original vouchers aforesaid, in the hands of said Goddard; but that the said Goddard, who has always had the entire management and control of said books, papers and original vouchers, alleges that he hath never balanced the same, nor made up an accurate account of said profits and capital, though he hath often requested, as hereinafter set forth, by your orator so to do. And your orator shows that after the termination of said second agreement, and while your orator was in South America, he did frequently request the said Goddard by letters to balance said books, and to make up and furnish to your orator accurate accounts of the profits of said business, conducted under each of the agreements aforesaid, with which just and reasonable requests the said defendant hath not complied, as in justice and equity he ought to have done. And your orator further showeth that at the time when the said second agreement, last herein above set forth, terminated as aforesaid, he was absent from the United States, to wit, in Chili in South America, and that he did not return to the

United States until the month of March, A. D. one thousand eight hundred and fifty-six, when he arrived in the city of New York, where he hath resided ever since. That since his return he hath frequently requested the said Goddard to come to a full and fair account in respect of the said copartnership transactions, to make up and furnish to your orator a full and true account of all the profits and interest on moneys to which your said orator is entitled under said agreements, and each of them, and to pay to your orator the amount thereof, all of which requests the said Goddard hath refused to comply with, and at times pretends that there is not due to your orator so large an amount under each of said agreements as your orator alleges as above to be due him; whereas your orator charges the contrary thereof to be the truth, and that so it will appear, if the said defendant would set forth a full and true account of all and every his receipts and payments in respect to the said partnership transactions, and of the gains and profits which have been made under each of the said several agreements, by which it would appear that a large balance is due from the said defendant to your said orator in respect of the said partnership dealings, which the said defendant is, as your orator believes, now using and jeopardizing in his own mercantile transactions and adventures. And your orator states that there are certain amounts due to said copartnership for sales of goods made by said Goddard, amounting, as your orator believes, to about the sum of twenty-five hundred dollars; also that a certain quantity of wool, part of one of the said shipments, of the value of one thousand dollars, as your orator believes, is still in the hands of said Goddard, and that he hath unreasonably neglected to collect said money and to sell said wool.

To the end therefore that the said defendant may, if he can, show why your orator should not have the relief hereby prayed, and may on his corporal oath to the best and utmost of his knowledge, remembrance, information, and belief, just, true, direct, and perfect answer make to all and singular the matters aforesaid, as fully and particularly as if the same were here repeated and the defendant here interrogated thereto, and more especially that the said defendant may in manner aforesaid, answer and set forth a full, true, and just account of all and every the pecuniary dealings and transactions between himself and your orator, and particularly of each and every shipment or adventure made by the said defendant and by your said orator in transacting the said business under each of the said written agreements hereinbefore set forth, and showing the profits made and the loss incurred on each and every such shipment and adventure, and all sums received by said Goddard for the sales of goods and merchandise made to him by the said Foster, or through the instrumentality of said Foster, from the ports of the western coast of South America during the time each of said agreements was in force; and that the said defendant may in manner aforesaid, answer whether he hath not now, or had not lately, and when last in his possession,

any and what books, accounts, papers, and writings relating to the matters aforesaid; and that he may set forth a full, true, and perfect list or schedule of all and every the said books, accounts, papers, and writings, and may produce and leave such of them as now are in his possession, custody, or power, in the hands of the clerk in court for the usual purpose, and may set forth what have or hath become of such of them as are or is not now in his possession, custody or power. And that said defendant may answer the following interrogatory:—

I. Whether he hath not already himself or by his clerk, examined such books, and ascertained the amount of profits and loss of each and every of such shipment or adventures, or of some, and of how many, and which of them, and caused an account thereof to be taken; and if so, to annex the same to his answer; and whether it hath not been ascertained by himself or his clerk, that there remains now in his hands a balance, including interest, to the amount of eighty thousand dollars, or to some other and what large amount due from him to the said Foster, under and by virtue of said agreements and the adventures, shipments, and business made and conducted under each thereof by your orator and the said defendant.

And that the defendant may answer the premises, and that an account may be taken of all and every the said dealings and transactions under said agreements between your orator and said defendant, from the time of the commencement thereof, and also that an account may be taken of the moneys received and paid by your orator and the said defendant respectively; in regard thereto your orator being ready and willing and hereby offering, to account for the partnership, dealings, and transactions which have been carried on by your orator in the premises aforesaid; and that the said defendant may be decreed to pay to your orator what upon the taking of the said account shall appear to be due to him; and that in the meantime the said defendant may be restrained by the order and injunction of this honorable court from collecting or receiving any partnership debts or other moneys, and that some proper person may be appointed to collect and receive the same, and to make sale of and to close the sales of such merchandise belonging to said copartnership as may still remain on hand; and that proper directions may be given for the conduct and management and closing of said partnership business, and for the protection of the moneys and funds of your orator now in the hands of the said Goddard under said agreements; and that your orator may have such other and further relief in the premises as the nature of the circumstances of this case may require.

May it please your honors to grant unto your orator a writ of subpœna, directed to said William W. Goddard, commanding him at certain time and place to be and appear before your honors, and full, true, and perfect answers make to all and singular the premises, and to each of the foregoing interrogatories, and to abide and perform

such other decree in the premises as to your honors shall seem meet.

GEO. J. FOSTER.
CHARLES A. WELCH,
EDWARD D. SOHIER,
Counsel and Solicitors for Complainant.

United States of America, Mass. District, *ss.*
United States District Court, May 1, 1857.

Then personally appeared the above named George J. Foster, and made solemn oath that the matters and things stated in the foregoing bill of complaint, so far as stated on his personal knowledge, are true; and so far as stated on information and belief, are verily believed by him to be true. Before me,

S. E. SPRAGUE,
Clerk of the U. S. Dist. Court, Mass. District.

This bill of complaint was entered at the May term of this court, A. D. one thousand eight hundred and fifty-seven, and the following answer was filed (Aug. 3, 1857).

Circuit Court of United States for the District of Massachusetts. In Equity.

The Answer of William W. Goddard to the Bill of Complaint of George J. Foster.

This respondent, reserving to himself all right of exception to the said bill of complaint, for answer thereto, saith:—

He admits that on or about the twenty-fourth day of June, in the year eighteen hundred and forty-three, the said Foster entered into an agreement with him to proceed to Valparaiso, to reside there, and for five years to devote himself exclusively to the management of said Goddard's business; that said agreement was reduced to writing, was signed by the parties, and that a true copy thereof of that date is set forth in the complainant's said bill of complaint, to which copy or to the original thereof which this respondent craves leave to produce in court, he refers as proof of the original agreement between himself and the said Foster.

That in pursuance of the said agreement and immediately upon its execution, the said Foster left the United States and proceeded to Valparaiso in Chili, at which place, as this respondent has been informed and believes, he arrived on or about the third day of October, in the year eighteen hundred and forty-three, and resided there during the time limited for the continuation of said agreement; but whether the said Foster duly kept and performed all matters and things in the said agreement provided on his part to be kept and performed, the said Goddard has no personal knowledge, and therefore in regard thereto he requires proof.

Respondent does not admit, but he denies that the general mode of

conducting the business was as averred by the complainant in the said bill of complaint, and he says that it was substantially as follows:—

Cargoes were purchased by said Goddard in the United States, and consigned by him to the said Foster at Valparaiso, under instructions to place them with the mercantile house of Alsop & Company, or such other house as this respondent might direct, for sale; and that such sales were made on time by said Alsop & Company, who were paid a commission for selling and also a guarantee commission; that the return cargoes were also purchased by said Alsop & Company, who were paid a commission for making such purchases, and that the said return cargoes were sold by the said Goddard in the United States.

Respondent does not admit, but he denies that he has books, papers and vouchers which show the exact profit and loss upon each and every adventure or shipment, excepting as follows: he says that in the prosecution of his business as a merchant, he keeps books of account, such as are usually kept by mercantile houses, and in which he believes the proper entries in regard to all his business transactions have been and are made from time to time and in the ordinary course of business; the same having been made by competent book-keepers—and he believes that the said books have been and are correctly kept, and, that from said books, vouchers and papers, the true state of the accounts between the parties can be made up with accuracy; but he also says that a transcript of said books, papers and vouchers will not show the exact profit and loss upon each and every such adventure and shipment, but that to show this, would require long and laborious examination, inasmuch as it was the work of a long time, and frequently of several years to complete the sales of a cargo, portions of which were frequently re-shipped at and from Valparaiso to the Sandwich Islands, and also to the Society Islands, California and other markets—owing to which facts it was not convenient to keep the accounts of each voyage distinct, nor was this usually so done. And this respondent, upon advice of counsel, avers that the agreement in the said bill of complaint first mentioned, does not impose on him the obligation to render distinct accounts of the several voyages performed.

This respondent, not admitting that the said Foster made any accounts of said sales and of the management of the business and other matters, further answering says that he does not admit, but on the contrary he denies that the said Foster always sent accounts of sales purporting to have been made by himself, of the management of the said business and of the outward cargoes, and of purchases made by him of the said homeward cargoes to this respondent, or that to respondent's best recollection and belief the said Foster sent any such accounts—but he says that the sales of outward cargoes and purchases of return cargoes were made by said Alsop & Company, who, and not the said Foster, rendered accounts, so far as the same were made at or in the vicinity of Valparaiso.

Respondent further says upon information and belief that if complainant made any sales and purchases at Valparaiso or elsewhere, the particulars thereof were furnished by the said Foster to the said Alsop & Company, and the receipts and payments therefor were made to and by the said Alsop & Company.

Respondent believes and therefore admits that he has in his possession and control the full means of stating said accounts and the exact amount of profit and loss accruing from the business which was performed under the agreement first mentioned in said bill of complaint, so far as the business has been transacted by this respondent or under his personal direction, and so far as information has been communicated to him by the said Foster or by the said Alsop & Company or by other persons; but to do this will of necessity be the work of much time, and of long and careful examination of the accounts and of the items of which they are composed, and of minute inquiry into the history of many of the transactions to which they relate; but whether the complainant and the said Alsop & Company and others have furnished all the papers and vouchers which appertain to the business by them respectively transacted, this respondent has no certain knowledge.

Respondent admits that the said Foster returned to the United States on or about the fifteenth day of January in the year eighteen hundred and forty-nine, and that the time limited for the existence of said agreement first named, had then expired.

Respondent further answering, says that whether there is any sum of money due from him to said Foster under the agreement aforesaid he does not know and cannot state with certainty until the making up of the said accounts, but he further says that if anything is so due, it is upon his information and belief very much less than thirty thousand dollars.

Respondent admits that the complainant upon his return as aforesaid, forbore to insist upon an account of the business to which the said agreement appertained; he does not admit, but denies, that for the purpose of accommodating him, the said Foster did forbear to insist upon having the accounts made up from the said books, papers and original vouchers, or to claim and receive from respondent the moneys which he alleges were due to him—but he says that whatever was done or omitted to be done, was for the accommodation of the parties mutually, and not for the accommodation of the respondent exclusively, and was by the mutual consent and agreement of the parties.

And this respondent further says upon information and belief that the business transactions under the said agreement had not been closed by sales and collections so as to make it practicable at that time to state a perfect and final account thereof.

Respondent does not admit, but on the contrary he denies that under the said first mentioned agreement or otherwise, a copartnership was created or by him intended with the said Foster.

On the contrary this respondent avers that the complainant in and by the said agreement undertook to assist and render certain services in and about the business of this respondent, so far as the same was carried on at Valparaiso, for a certain agreed compensation.

Respondent further answering says, not admitting, but denying that he entered into another or any agreement whatsoever to form a partnership with the said Foster—he admits that an agreement was formed between them and reduced to writing and signed by the parties, on or about the seventh day of May in the year eighteen hundred and forty-nine, a true copy of which is set forth in the complainant's bill of complaint—to which or to the original thereof which this respondent craves leave to produce, he prays to be allowed to refer as a part of this answer.

Respondent does not admit that any partnership business was entered upon and conducted by the complainant and this respondent after the execution of the said last mentioned agreement, but this respondent does admit that the complainant soon after the execution of the last mentioned agreement, proceeded to the west coast of South America, with intent to perform his part of the stipulations in the said agreement contained.

Respondent further answering, says that in and by the last mentioned agreement it was and is provided that the complainant might withdraw from the employment of this respondent at any time, by giving such notice as is in the said agreement provided; in pursuance of which provision the complainant on the twenty-second day of February in the year eighteen hundred and fifty, by his letter of that date, written by him at Valparaiso, notified this respondent that he, the said complainant, had concluded to withdraw from the employment of the respondent, and that he, the complainant, should join the house of Messrs. Alsop & Company, on the first day of January, in the year eighteen hundred and fifty-one; and at the same time, to wit, on the said twenty-second day of February, in the year eighteen hundred and fifty, the said complainant notified this respondent that he, the complainant, elected to determine on the thirty-first day of December, in the year eighteen hundred and fifty, the relation which had subsisted between the parties under and by virtue of the agreement last above named. And respondent further answering says, that the aforesaid letter from the complainant dated on the said twenty-second day of February, in the year eighteen hundred and fifty, he received at Boston, by the way of the Isthmus of Panama, in the latter part of the month of March, or in the early part of the month of April, in the same year. And this respondent further answering upon information and belief, says that the relation which had subsisted between himself and the complainant, under the said last mentioned agreement, upon the receipt by this respondent of the complainant's said letter, and upon the advice therein contained, became and was determined; excepting that the complainant was

bound to render his assistance in reducing into money the property and assets appertaining to the business which, prior to the reception by the respondent of the letter aforesaid, had been carried on by him in his trade upon the west coast of South America and other places, as provided in the said agreement.

Respondent further answering says that on the thirteenth day of April, in the year eighteen hundred and fifty, by his letter of that date addressed to the complainant and forwarded to him in the regular course of communication, the respondent acknowledged the receipt of complainant's said letter of the twenty-second of February, and expressed himself satisfied with the withdrawal of the complainant from the employment of this respondent.

Respondent further answering, says that whether the complainant did in every respect perform each and every matter and thing which under and by virtue of said agreement was to be done by him, this respondent does not know, and therefore neither admits nor denies the same.

Respondent says he does not admit, but on the contrary he denies that the business conducted under the said last mentioned agreement was a partnership business, and he further denies that the said business was conducted in the manner averred by the complainant in the said bill of complaint; but he avers that the same was in general conducted in the same way and manner as the respondent has hereinbefore averred in regard to the business transacted under the said first mentioned agreement.

Respondent further answering, says that the amount of the profit and loss accrued from the said adventures and shipments and business transacted under the said agreement last mentioned in said Bill of Complaint, can be ascertained by an examination of the books of account, papers and original vouchers kept by the respondent and in his possession, so far as the business has been transacted by this respondent or under his personal direction, and so far as information has been communicated to him by the said Foster, or by the said Alsop & Company, or by other persons; but to do this, will of necessity be the work of much time and of long and careful examination of the accounts, and of the items of which they are composed, and of minute inquiry into the history of many of the transactions to which they relate; but whether the complainant and the said Alsop & Company, and others have furnished all the papers and vouchers which appertain to the business by them respectively transacted, this respondent has no knowledge.

Respondent not admitting or denying that on a fair and just settlement anything is due to the complainant, nevertheless admits that the complainant's compensation for services rendered in and about the business of this respondent, dependent upon an ascertainment of the profits of the business transacted under the said several agreements, whatever it may be, and excepting the sum, withdrawn by the complainant which this respondent avers to exceed the amount of

two thousand dollars, is in the hands of this respondent, but that the same with interest amounts to the sum of eighty thousand dollars this respondent does not admit, but on the contrary wholly denies. And the respondent admits that the items and details thereof can be gained from the books, papers and original vouchers, but he avers that the same can be done only after long and laborious examination thereof, and a careful analysis of the said papers and vouchers, and after a full and careful and particular inquiry into the history of many of the items to which they relate.

Respondent admits that of said books and of the said papers and vouchers after they came to his possession, he has himself or by his agents had the entire management and control, and that he hath alleged that he hath never balanced the same nor made up an accurate account of said business, so as to show with certainty the profit and loss therefrom arising—all of which is true—and that he hath been requested as alleged by the complainant in his said bill of complaint.

Respondent admits that complainant did, while in South America, frequently by letter request him to balance the said books, and to make up and furnish to the complainant accurate accounts of the profits of the business conducted under each of the agreements aforesaid, and that he hath not complied with such requests; but this respondent does not admit, but on the contrary thereof upon his information and belief, and on the advice of counsel, he denies that under the circumstances he should have done these things or have complied with these requests, and he avers that there has been on his part no unreasonable delay—it being a work of extreme difficulty, if not impossible, to comply with these requests while the complainant was in South America, for the reason that there were many matters in regard to which it was important to confer personally with complainant.

Respondent admits that at the time when said second agreement terminated, the complainant was absent from the United States, to wit, in Chili in South America, and that he did not return to the United States until the month of March, in the year eighteen hundred and fifty-six, when he arrived in the city of New York, where he hath ever since resided; and not admitting or denying that there is any sum due to the complainant, he admits the requests averred by the complainant in his said bill of complaint, in regard to making up and furnishing accounts, coming to a settlement and paying the amount of any balance, and that he hath not complied therewith; but he avers that there has been on this respondent's part no unreasonable delay, nor any which under the circumstances could be avoided.

This respondent further answering, says that in and by the said several agreements it is provided that the living of the said complainant at Valparaiso, not exceeding six hundred dollars per year under the said first named agreement, and not exceeding one thousand dollars per year under the last named agreement, should be a charge

upon the business done under the said several agreements; that the amount so expended is within the personal knowledge of the complainant, as this respondent believes, and is not within the personal knowledge of this respondent. This respondent admits however that in the accounts which have been rendered to him by the said Alsop & Company, are from time to time contained sundry charges of cash, by them purporting to have been paid to the complainant.

This respondent further says, upon his belief, that the complainant has not furnished to this respondent, accounts showing the cost of his living during the several periods of time during which the complainant was employed under the said several agreements.

This respondent, further answering, says, that in and by the agreement in the said bill of complaint last mentioned, it is provided that the value or sum at which the ship Crusader should be fixed in stating an account of the business done under said agreement, should be agreed upon by the complainant and this respondent. That the respondent has at all times been ready to agree the value of the said ship upon request of the complainant being made therefor.

And he further says, that since the return of the complainant to the United States, to wit, in or about the month of March or April, in the year eighteen hundred and fifty-six, the complainant and this respondent did meet and agree the value of the said ship.

Respondent, not admitting anything to be due to a copartnership, but denying, as hereinbefore, any and every alleged partnership with complainant, answering further, says, that he has had certain dealings with a company called the New England Worsted Company, as the result of which he claims a balance to be due for the sale of certain wool; that in respect to the said balance, and particularly in regard to the amount of said balance, there has been and is a dispute between himself and the said company, and that in fact no part of the amount so in dispute has been collected; the amount supposed to be due, is, as respondent believes, twenty-five hundred dollars, as is by the complainant averred.

Respondent admits that there was a quantity of wool, part of one of said shipments, in his hands; but he says that it has been sold since the filing of the complainant's said bill, for the purpose of closing the shipment and with a view of enabling this respondent to state a final account of his business transactions so far as they relate to the two several agreements aforesaid; and this respondent denies that he has unreasonably neglected to collect the said money and to sell said wool.

Respondent, further answering, says, that he has not kept any books of account devoted exclusively to the matters appertaining to the aforesaid agreements or to either of them, but that all the entries, relating thereto, have been made in his general books of account in which his business transactions of all kinds are entered, and as well those in which the complainant has no interest as those in which he has an interest.

Respondent further says, that the complainant since his return to the United States, in the month of March, in the year eighteen hundred and fifty-six, has had frequent opportunities to examine the books of the respondent, and to some extent has examined them.

Respondent, further answering, says, that a long time since, and according to his best recollection, as long ago as the month of October, in the year eighteen hundred and fifty-six, with the intention and earnest desire of bringing the business under the said agreements to a close, and of having a full and final settlement of all matters respecting the same, he, by his bookkeeper, commenced the work of examining his books of account and the items of which said accounts are composed, and of inquiring into the details of the transactions and negotiations to which they severally relate, so far as they have any bearing on or relation to the business aforesaid, and he has devoted very much time and all the time which he and his said bookkeeper could spare consistently with regard to his other business, to the work aforesaid, and that some considerable progress has been made therein; but by reason of the nature and variety of the business which was carried on under the said agreements—the length of time devoted thereto—the fact that in many instances goods were shipped from Valparaiso to other and distant parts, and were often only disposed of after great delay—and his want of information which was owing partly to the absence of the complainant from the United States at the period to which such transactions relate—many of the items of which said shipments were made up, requiring, as this respondent on information believes, the presence of the complainant in order the better to understand them—the accounts have not yet been brought into a condition which enables the respondent thereby to disclose the true state of accounts between himself and the complainant, in regard to said agreements and the matters under the same, or to furnish accounts suitable to be annexed hereto or filed herewith as a part of his answer.

And respondent, further answering, says, that the work of preparing the said accounts in proper form has been very much increased by the fact that the bookkeeper, who is now and for several years past has been employed by him, was not in his employment during the period of time covered by the said agreement or either of them.

And this respondent further answering says, that considerable progress has been made by his book-keeper and by himself, as hereinbefore stated, in the preparation of an account of the business of this respondent in the said two agreements mentioned; that various memoranda and skeleton accounts have been prepared by his said book-keeper—that this respondent has not examined the vouchers, invoices, accounts of sale and entries in relation thereto, sufficiently to enable him to determine their accuracy or to ascertain the amount which may be due, if any, to the complainant upon a full and correct statement of the accounts—and whether the sum of eighty thousand dollars or how much thereof will be due, if anything is due to the

complainant, this respondent is unable to say with certainty. And this respondent further says, that he is advised that the complainant is not entitled to the production of the aforesaid imperfect and unexamined skeleton accounts.

And this respondent further answering, upon the information and advice of counsel, says, that he has not and is not by the said several agreements or by either of them under any obligation to render to the complainant at Valparaiso any account of the business of this respondent to which the said several agreements refer. And for further answer he says, that the books, papers, vouchers, accounts, and correspondence relating to the said business have been and now are open to the inspection of the complainant, at the counting-room of this respondent in Boston, at any and all reasonable hours, so far as the same relate to the business of this respondent in the said several agreements mentioned.

All which matters and things this respondent is ready and willing to aver, maintain and prove, as this honorable court shall direct, and humbly prays to be hence dismissed with his reasonable costs and charges in this behalf most wrongfully sustained.

WILLIAM W. GODDARD.

Circuit Court, Massachusetts District.

August 3d, 1857.

Personally appeared the above named Wm. Goddard, and made oath that he had read the above answer by him subscribed, and knows the contents thereof, and that the statements therein contained, so far as stated of his own knowledge are true; and so far as stated on information and belief, he believes the same to be true.

Whereupon the plaintiff moves the court for leave to amend his said bill; which motion is allowed, and the following amendment of bill is filed.

Circuit Court of the United States.

GEORGE J. FOSTER, Complainant,
vs.
WM. W. GODDARD, Respondent. } In Equity.

And now the said Foster, by leave of court first had and obtained, amends his bill by striking from the third page of said bill the following words: "by whom said merchandise was sold, and the proceeds thereof invested in other goods and merchandise, which were shipped by your orator, and consigned to the said defendant, and at said Boston; that said return cargoes were then sold by said defendant, by whom also books, papers, and original vouchers were kept, showing the exact profit and loss upon each and every such adventure or shipment; but that your orator always sent all his accounts of his sales and management of said business, and of the outward cargoes, and of his purchases of the homeward cargoes to the said defendant."

And inserting in lieu thereof the following words, viz: "With instructions to place the same for sale in the mercantile house of Alsop & Co. That such sales were made by said house, and that return cargoes were purchased by said house, who were paid commission therefor, which return cargoes were sold in the United States by said defendant, by whom books, papers and vouchers were kept and received, showing, from which can be ascertained, the exact amount of profit and loss on each of said adventures and shipments.

That the part of said business transacted by said Alsop & Co. was conducted under the general supervision and control of your orator; that inasmuch as the said mercantile house was the channel through which said business was effected, the sales and purchases of cargoes made abroad were entered into the books of said house of Alsop & Co., by whom accounts were regularly furnished, showing their doings in regard to said cargoes and said business, and that your orator always caused said accounts to be forwarded to said defendants, who received the same."

And also by striking out the following words from the second, third, and fourth lines from the bottom of the tenth page of said bill, viz:—

"His part of the accounts touching the copartnership business transacted by your orator while absent thereon," and inserting in lieu thereof the words, "the accounts of said house of Alsop & Co., showing the copartnership business transacted under the supervision of your orator through said house."

Also, by inserting in the sixth line from the bottom of the eleventh page of said bill, immediately after the words "so to do," the following words, viz: "and your orator shows that while conducting said business under the said several agreements, his expenses of living, which by the terms thereof were to be a charge on said business, greatly exceeded the amounts therefor limited in the said several agreements, by reason whereof your complainant thought it useless to, and did not in fact keep any account thereof, and the sums so expended by him are charged in the account of Alsop & Co., so transmitted to the defendants.

GEO. J. FOSTER.
EDWARD D. SOHIER,
CHARLES A. WELCH,
Solicitors and of Counsel for Complainant.

Circuit Court of the United States, Massachusetts District.

Personally appeared the above named George J. Foster, and made oath to the truth of the above statements and matters as amended.
Before me, Aug. 13, 1857. H. W. FULLER, Clerk.

Afterwards at the same term, to wit, Sept. 5, 1857, the respondent's answer to amendments is filed, as follows:—

Circuit Court of the United States, Massachusetts District. In Equity.

GEORGE J. FOSTER, Complainant,
vs.
WM. W. GODDARD.

Answer of the said William W. Goddard to the amendments of the bill of complaint of the said George J. Foster.

And now the said Goddard in answer to the first amendment, says he does not admit that the business transacted by Alsop & Co. was under the general supervision and control of the said Foster, but he avers that the same was carried on under the control of this respondent; the said Foster, so far as he rightfully may have given any direction or exercised any control in relation to the said business, acting under the advice and orders of this respondent.

And as to the said second amendment, this respondent answering, does not admit, but denies any partnership or partnership accounts between himself and the said Foster.

And as to the said third amendment, this respondent answering, says he has no knowledge or information whether the expenses of living of the said Foster at Valparaiso, under the said two several agreements, were more or less than the sums in the said several agreements mentioned, beyond which the said expenses should not be a charge upon the said business, and therefor cannot admit or deny the same.

And this respondent further says that in and by the said several agreements, it became and was the duty of the said Foster to keep an account of any and every expenditure by him made, under the said agreements, and to render an account thereof to this respondent.

And this respondent, further answering, denies that the accounts rendered by Alsop & Co. to this respondent, contain any statement or item showing the expense of the living of the said Foster at Valparaiso, during the continuance of his employment by this respondent, under the said several agreements or either of them.

He admits, as already stated in his answer to the original bill, that the said accounts contain sundry debits to this respondent for cash from time to time paid by them to the said Foster, but they do not show the disposition thereof made by the said Foster.

WM. W. GODDARD.
WATTS & PEABODY,
For Respondents.

District of Massachusetts, *ss.*

Sept. 4th, A. D. 1857. Then personally appeared the said Wm. W. Goddard, and made oath that he had read the foregoing answer

by him subscribed, and knew the contents thereof, that the same are true, so far as they are stated on his knowledge, and that so far as they are stated upon information and belief, he believes them to be true.

Before me, E. MERWIN, U. S. Commissioner.

The plaintiff then filed a general replication, which, by leave of court, is withdrawn :—

Appointment of Master.

Circuit Court of the United States, Massachusetts District.

GEORGE J. FOSTER
vs.
WM. W. GODDARD. } In Equity, May Term, 1857.

On reading the pleadings in the above cause, and hearing the counsel of the respective parties, and on consideration thereof, it is ordered that it be referred to Elias Merwin, Esq., as a master of this court, to take an account of the dealings and transactions of and between the said parties under the several agreements set forth in the plaintiff's bills, and to state what upon the balance of said accounts shall appear to be due from either party to the other.

And the said master is to make a rest in said accounts, and state whether any and what balance was due from either and which of said parties to the other on the first day of April, A. D. 1850, as well as at the period at which the complainant in his said bill alleges said mutual account to have terminated.

And said master is authorized to state and report to the court, any special circumstances needful for explaining said account and his report thereof, and the evidence as to when said mutual account did terminate.

And for the better taking of said accounts and discovering the facts relative thereto, the said parties are required to produce before said master upon oath, all books, papers, writings and vouchers in their possession, custody or power, and to be examined before said master upon oath, either upon interrogatories or viva voce, or by each of said modes, as the said master may direct.

And all equities and further directions are reserved until the coming in of the report.

And the parties are at liberty to apply to the court as occasion may require.

Agreed that the foregoing order pass.

WATTS & PEABODY,
for Respondent.

SOHIER & WELCH, and S. BARTLETT,
for Plaintiffs.

The cause was then continued to the October term, 1857, when

by leave of court, the following amendment to plaintiff's bill is filed. (May 8, 1858.)

Circuit Court of the United States.

GEORGE J. FOSTER, Complainant,
vs.
WM. W. GODDARD, Respondent.
} In Equity.

And now the said plaintiff, by leave of the court first had and obtained, amends his said bill by inserting on the fifth page thereof in the last line but one of the said page after the words "having then expressed," the words following, viz:—

And your orator further shows to the court that before the expiration of the agreement, viz:—in the summer of the year eighteen hundred and forty-eight—there was fitted out and consigned to your orator in the manner usual under the said agreement, by the said Goddard, a certain ship, with her cargo, called the Crusader, which said ship sailed from said Boston with her cargo for Valparaiso, as aforesaid, on the twenty-sixth day of August, eighteen hundred and forty-eight. And although the said voyage of said ship, as was well known to the said Goddard and to your orator, could not be wholly completed within the period limited by the said agreement, it was well understood and agreed between them that said inchoate voyage should be deemed to be within said agreement, and that your orator should be interested therein in the same manner as if the same could have been or was to be entirely completed within the time limited by the said agreement for the duration thereof; and the said Foster did render the same services for and in relation to the said ship and her cargo and the return voyage thereof, as he rendered and was to render in relation to the other voyages and adventures commenced and completed under the agreement aforesaid.

GEO. J. FOSTER.
EDWARD D. SOHIER,
CHARLES A. WELCH,
Plaintiff's Solicitors.

Circuit Court of the United States, Massachusetts District.

Sworn to before me, May 8, 1858. H. W. FULLER, Clerk.

The same was thence continued to the May Term of this court, A. D. 1858, when the answer of respondent to amendment was filed (May 22, 1858.)

Circuit Court of the United States.

GEORGE J. FOSTER, Complainant,
vs.
WM. W. GODDARD, Respondent.
} In Equity.

And now the said respondent comes, and for answer says, he admits that before the expiration of said agreement, and in the sum-

mer of the year eighteen hundred and forty-eight, there was fitted out and consigned to the plaintiff, in the manner usual under said agreement, by this respondent, a certain ship called the Crusader, with her cargo consigned to the complainant, which said ship sailed from said Boston with her cargo for Valparaiso on the twenty-sixth day of August, in that year.

This respondent does not admit, but denies that it was agreed by the complainant and himself that said voyage should be deemed to be within the said agreement first above mentioned, and that the complainant should be interested therein as set forth by him in the said amendment to said bill of complaint; and as to an understanding of the complainant prior to said voyage, the respondent has no information, knowledge or belief, and therefore he neither admits nor denies the same; but he denies that he had any understanding with the complainant as alleged in the bill. And as to the rights of the complainant, if any, in said voyage, the respondent further answering says, that they depend entirely upon the written contract between the parties, bearing date on the twenty-fourth day of June, in the year eighteen hundred and forty-three. And concerning services rendered by the said Foster in relation to the said ship and cargo, and the return voyage of said ship, as alleged by complainant, if any such were rendered, this respondent has no certain knowledge, and therefore neither admits nor denies the same, but leaves the complainant to prove the same as he shall be advised.

This respondent further answering says, that the said ship called the Crusader, on her said voyage from Boston to Valparaiso, arrived at Valparaiso on the twenty-ninth day of November, in the year eighteen hundred and forty-eight, and not before, and that said Foster left Valparaiso for the United States on the first day of December then and next ensuing, and without rendering any important service in regard to the said vessel and cargo.

WM. W. GODDARD.

Sworn to before me, this 20th day of May, 1858.

A. C. WILMARTH, Notary Public.

Afterwards (May 24, 1858), the plaintiff files his replication.

United States Circuit Court, Massachusetts District.

GEORGE J. FOSTER, Complainant,
vs.
WM. W. GODDARD. } In Equity.

The replication of the said Foster to the answer of the said Goddard.

This repliant, saving to himself all manner of advantage and of exception to the manifold insufficiencies of the said answer and amendments, for replication thereto, saith he will aver and prove his said bill to be true and sufficient in law to be answered unto, and that the answer of said defendant is uncertain, untrue and insufficient to be replied to by this repliant. Without this, that any other matter

or thing in said answer contained, material or effectual in law to be replied unto, confessed and avoided, traversed and denied, is true. All which matters and things this repliant is and will be ready to aver and prove as this honorable court shall direct, and humbly prays as in and by his said bill he hath already prayed.

By his Solicitors,

EDWARD D. SOHIER,
CHARLES A. WELCH.

Order of reference.

Circuit Court of the United States, Massachusetts District, *ss.*

GEORGE J. FOSTER
vs.
WILLIAM W. GODDARD. } May Term, 1858.

And now the complainant's bill having been amended and answer thereto filed, and the complainant's replication filed, on motion of the complainant's counsel, it is ordered and decreed that the amended bill and answer as now filed in this court be submitted to Elias Merwin, Esq., the master to whom the cause has heretofore been referred, to state the accounts involved in the cause, with all and the same powers and in as full and perfect manner, and to the same intent and for the same purpose, as if the last filed amendment and answer had been introduced into the cause prior to said former order of reference to said master.

And at the same term, to wit, June 2, 1858, the master's report was filed.

Circuit Court of the United States, Massachusett District, *ss.*

GEORGE J. FOSTER
vs.
WILLIAM W. GODDARD. } In Equity.

The subscriber, to whom this cause was referred to take an account of the dealings and transactions of, and between the parties under the several agreements set forth in the complainant's bill, and to state what balance shall appear to be due from either party to the other, as will more fully appear by the orders of reference, respectfully reports :—

In pursuance of an order issued by the master, that the respondent should furnish accounts of debit and credit, of all his dealings with the complainant, under the two agreements set forth in the bill, the respondent filed the accompanying copies of accounts, designated respectively No. 1, No. 1 A, No. 1 B, No. 1 C, No. 1 D, No. 1 E, and "Crusader's 2d voyage No. 1," under the first agreement, and No. 2, No. 2 A, No. 2 B, No. 2 C, No. 2 D, and "Harriet Erving, 3d, No. 2," under the second agreement.

In answer to an order to the complainant to file an account of his

disbursements for his personal expenses, he filed the accompanying affidavit, setting forth that said expenses exceeded, under the first agreement, the sum of six hundred dollars, and under the second agreement, the sum of one thousand dollars; that he had no account of the same, and was therefore unable to file any.

To the accounts filed by the respondent as aforesaid, the complainant made the following objections:—

Under the first agreement—

1. That said accounts contained no credit of the profits made by Goddard on the sale of a ship called the Valdivia or Supply, Dec. 7, 1846, nor of the interest thereon.

2. That they contained no credit of the amount of profits made on the second voyage of the ship Crusader, nor of the interest thereon.

3. That from the item in account No. 1 D, charged as balance due from the New England Worsted Company, should be deducted the sum of $1,789 89.

4. That the items for store rent, taxes, clerk hire, and advertising in said accounts are not chargeable as against the complainant.

5. That said accounts should have been made up with annual rests, upon the balance due, under said first agreement to date.

6. The complainant also objected to other items in said accounts, and the same were withdrawn by the respondent, and are so marked by the master.

The respondent, after filing said accounts, asked leave to correct the item of $9,300 16, in general account No. 1, under date of Dec., 1844, debited to the ship Charlotte, by adding thereto the sum of $7,000, making said debit, including difference of interest, $16,675.-16, so that in result the complainant, instead of being credited with the sum of 23,000 00 for which the ship Charlotte was sold in February, 1849, would be credited with the sum of $16,000 00, which the respondent claimed was her true value on Oct. 3, 1848, and he claimed that the complainant was to be credited with her value as upon that day, and not with her value in February, 1849, the date of her sale.

Under the second agreement, the complainant objected:—

1. That said accounts contained no credit of the profits made on the third voyage of the ship Harriet Erving.

2. That the charges for taxes, store rent, clerk hire and advertising, were improper.

3. That said accounts should have been made with annual rests upon the termination of *said agreement*, to date.

In the course of the hearing, other claims and objections were made by the respective parties, which are duly noticed, and passed upon in the following report:—

I. The complainant's claim to a share in the profits of the "Valdivia."

1. The first disputed item is a claim made by the complainant, to a share in the profits realized by Mr. Goddard, upon a sale of the ship Valdivia. This was a new ship, built by Mr. Ewell, under a contract made by him with Mr. Goddard, was launched on the 15th of October, 1846, and was sold by Mr. Goddard to the U. S. Government the 7th Dec., 1846, at a profit. The validity of this claim depends upon the construction to be given to the following clause, in the agreement of 1843 :—

"And furthermore, said Goddard has the right of purchasing, selling, and chartering the vessels designed for the trade at his option, the loss or profit attendant thereon to be charged or credited in the general account. It is also understood that said Foster's interest of one-tenth, is liable to the full extent for all the risks and casualties in the business, attendant upon the goods and vessels."

This vessel was never actually employed in the business of this trade. On the other hand, there is evidence tending to prove that she was originally contracted for by Mr. Goddard, was built, and was designed for this trade; that Mr. Goddard had engaged a part of her outward cargo, that these facts were communicated by him to Mr. Foster, and that under instructions from him, Mr. Foster had procured a portion of her first return cargo. She was sold (so far as the evidence shows), however, before any cargo had been laden on board of her at Boston.

March 17th, 1846, Goddard wrote to Foster, "I have contracted for a new ship of 550 tons, in the hopes of having one that will make her outward passage in sixty-five or seventy days; what shall be her name? I understand that Valdivia, the name of a province," &c.

Again, Aug. 22d, 1846; "Capt. Millet waits for the Valdivia, which will be despatched in November."

Oct. 12th, "The Valdivia will be launched to-morrow, and will be our next ship; she will not, however, sail earlier than the 1st to the 15th Dec., it being impossible to obtain any cotton goods before that time, *although engaged some time since.*"

Oct. 13th, the next day, "Don't sell anything to arrive by the Valdivia."

Jan. 5th, "Doubtless you will be surprised, perhaps disappointed in seeing this vessel (the Santiago) instead of the new ship, but the truth is I have been tempted to sell her to our government for some nine or ten thousand dollars above cost, cash in hand. She is now called the Supply."

It is contended by the respondent that the complainant was only entitled to a share of the profits of such vessels as were actually employed in the trade, and not of those which might have been designed for the business, but not actually employed in it; that

although Goddard may have intended the Valdivia for this trade, yet that he abandoned that intention before carrying it into effect, and that the agreement of 1843 did not restrict him from pursuing business on his private account.

This agreement contemplated not only the *employment* necessarily, of vessels carrying on this trade, but also as subservient to the main business, *the dealing* in vessels to a certain degree, as subjects of trade, and this branch of the business was under the exclusive control of Goddard. It may be true that he was at liberty to pursue other business, but none the less for that reason was all that appertained to this agreement a distinct and independent business, and so to be preserved. Whatever act Goddard did, he did it with reference to one business or the other; either for the joint, or for his private account. Whatever property was procured by him was procured *eo instanti* for one business or the other, and thereafter belonged to that business, and its character in this respect could not depend upon any subsequent purpose of Goddard, suggested by the results of the particular adventure. The proper effect, therefore, of the fact that Mr. Goddard was not restricted from other business is, that he was thereby bound still further, if possible, to preserve with the most scrupulous exactness and good faith the two businesses entirely distinct, marked, and unconflicting, so that there should be neither temptation nor opportunity, after having procured a vessel on one account, to subsequently change its destination, according as the adventure promised a profit or a loss. Whatever Goddard did under this agreement was at the common risk, and for the common benefit. If in the honest exercise of his discretion he had purchased a vessel for this trade, which proved immediately after the purchase wholly unfit for the business, and she was sold at a loss, can it be doubted that this loss would have been properly chargeable in the general account; on the other hand, if he had purchased, or by mutual consent had built a vessel for this trade, and the same had been sold at a profit, before being employed, that profit, as it seems to me, equally belongs to the general account.

If the books of Mr. Goddard had been kept in the manner which Mr. Stevens testified would have been proper, so as to have presented in themselves a full statement and history of this business, they would have contained, I imagine, on one side of the account some charge of every vessel purchased or contracted for, and built by Mr. Goddard for the joint trade. In purchasing or contracting for any vessel, he must have acted at the time, either for himself solely, or for the joint business. If for the joint business, then in books regularly and properly kept, the transaction would have immediately appeared on them, and it having once belonged to the joint adventure, and been at the common risk, it is obvious that Goddard could not have subsequently changed the destination of the property so as to have deprived Mr. Foster of his interest therein.

The circumstance that no such books were kept, while it may in-

crease the difficulty of proof, cannot alter the principle upon which the account should be settled.

The language of this contract is, that Goddard may purchase, sell, or charter any vessel *designed* for this trade, and any profit or loss attendant upon such purchase, sale, or charter, is to be credited or charged in the general account. If Goddard purchases or sells any *vessel* designed for this trade, an interest is expressly given to Foster in the results of that transaction. Whatever is designated for use and sale, and set apart, becomes a part of the common stock.

That this language is here used in its natural and obvious sense, will appear from a reference to the succeeding provision in the agreement, viz:—

"The vessels *now designed* for the trade, are the ship Robin Hood and bark Roscius, and are valued, the Robin Hood at $10,500, cash, at the completion of her last voyage, and the Roscius at $8,000, cash, on the completion of her present voyage."

At this time, the Roscius so far from being actually employed in the joint business, was then absent upon a different voyage. She was, however, agreed upon and designated for this trade, and her value was fixed upon the completion of her then present voyage. Suppose that immediately upon its completion and before she was actually employed in this trade, Goddard, acting under the authority given in the agreement, to sell at his option any vessel designed for this trade, had, in good faith and for what to him seemed sufficient reason, sold this vessel either at a profit or a loss, can it be doubted that such profit or loss would have been chargeable in the general account?

It seems to me, therefore, upon every view of this contract, that the construction for which the respondent contends that Foster had an interest only in the vessels *actually employed*, cannot be maintained.

2. The remaining question under this item is, what is the proper sum to be credited as the profit made on the sale of the Valdivia?

Profits of the Valdivia.

It is agreed that paper H, filed in the case, states a proper account of the profit on the sale of the Valdivia, except that the defendant asks to add two items to the Dr. side of the account.

The first item is $50 for his expenses to Medford in overseeing the building of the vessel.

The other is the sum of $751 33 which respondent claims he allowed to Euell, the builder of the vessel, for extra work expended thereon.

Upon consideration of the evidence now before the master, I am of the opinion that the respondent should be credited with these two items.

Crusader's Second Voyage.

3. Mr. Foster claimed in the next place that he should be credited with a share of the profits of the Crusader's second voyage.

The Crusader sailed from Boston, August 26, 1848, arrived at Valparaiso, November 29th, 1848, sailed thence for Coquimbo, December 30th, 1848, and from Coquimbo for Boston, January 11th, 1849.

Foster's engagement was for the term of five years after his arrival in Valparaiso, which expired October 3, 1848; he was to receive one-tenth of the profits of the business for the same period, or the sum of $5,000 at his election. He in fact remained in Valparaiso until November 30, or December 1st, 1848, employed, as he claims, in the business of Goddard.

The agreement was for a fixed and definite period, and it makes no provision for compensatory services rendered after its expiration. If Foster rendered any services after October 3, 1848, he did not render them under this agreement, for it expired by an express limitation at that date.

It seems to me, therefore, that he cannot claim *by virtue of this agreement* an interest in a voyage which was not completed until more than three months after October 3, 1848, as compensation for any services rendered by him after that date.

It was competent, however, for these parties to make an additional agreement covering a period not embraced within the original contract, and the evidence clearly shows, I think, that they have so done.

It must be conceded that Goddard had no right to call upon Foster for his services for a single day beyond October 3, much less for a period of two month, neither is it very probable that Foster would have gratuitously rendered them.

Upon this point, I find as matter of fact, that Goddard did request and did receive of Foster the benefit of his services after October 3, 1848, and particularly in reference to the second voyage of the Crusader, upon the agreement, if not express, yet clearly implied and well understood, that Foster was to share in the profits of this voyage.

Without going minutely into the evidence, the conduct and correspondence of the parties, as it seems to me are inconsistent with any other conclusion; beginning with the letters of Goddard, of July 14th and August 18th, 1848, which he must have known could not reach Foster until after October 3, 1848, wherein he gives information of this contemplated voyage, with notes of the cargo, and his directions as to its disposal, accompanied with the request that Foster should give the vessel the speediest despatch, and ending with his letter to Messrs. Alsop & Co., of May 12, 1849, in which he impliedly admits that the Crusader's second voyage was embraced in the first arrangement with Foster.

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It seems to me, therefore, that he cannot claim *by virtue of this agreement* an interest in a voyage which was not completed until more than three months after October 3, 1848, as compensation for any services rendered by him after that date.

It was competent, however, for these parties to make an additional agreement covering a period not embraced within the original contract, and the evidence clearly shows, I think, that they have so done.

It must be conceded that Goddard had no right to call upon Foster for his services for a single day beyond October 3, much less for a period of two month, neither is it very probable that Foster would have gratuitously rendered them.

Upon this point, I find as matter of fact, that Goddard did request and did receive of Foster the benefit of his services after October 3, 1848, and particularly in reference to the second voyage of the Crusader, upon the agreement, if not express, yet clearly implied and well understood, that Foster was to share in the profits of this voyage.

Without going minutely into the evidence, the conduct and correspondence of the parties, as it seems to me are inconsistent with any other conclusion; beginning with the letters of Goddard, of July 14th and August 18th, 1848, which he must have known could not reach Foster until after October 3, 1848, wherein he gives information of this contemplated voyage, with notes of the cargo, and his directions as to its disposal, accompanied with the request that Foster should give the vessel the speediest despatch, and ending with his letter to Messrs. Alsop & Co., of May 12, 1849, in which he impliedly admits that the Crusader's second voyage was embraced in the first arrangement with Foster.

The letters to which I particularly refer are those of Goddard to Foster, of July 14th, August 18th, August 25th, 1848, May 12th, 1849; and of Foster to Goddard of August 29th, September 29th, October 27th and October 28th, 1848.

In this view I consider it immaterial that Foster did not remain in Valparaiso to complete the sale of the cargo of the Crusader. It could not have been expected that he would. According to the usual course of the business it was evident that some portion of the cargo would remain to be sold after the period fixed by Foster for his departure, and no dissent was expressed by Goddard to this course then or subsequently—at least none as late as May 12, 1849. It is now too late to claim that Foster thereby forfeited his right to share in these profits.

But is the complainant entitled to an account of these profits under the present pleadings? The bill is framed entirely on the written agreement of 1843. According to the opinion already expressed, that agreement does not cover the voyage in question. It was competent for the parties to make an *additional agreement*, and they have done so; but I cannot acquiesce in the suggestion of complainant's counsel, that it was competent for the parties subsequently to agree that a certain voyage begun before the agreement ended, should be deemed to be within the original contract, which would not have been otherwise embraced in its terms, and thus give to the contract a construction and effect which by law it would not have.

In my opinion, therefore, an amendment stating the additional agreement, and claiming an account under that will be necessary.

IV. The amount to be credited for the sale of the Charlotte.

The Charlotte was sold by Goddard, in February, 1849, for the sum of $23,000. In the first account filed by him in this case, he credited the business with that sum, and charged commissions on that sum for effecting the sale.

The respondent now asks to reduce that credit to the sum of $16,000, which he alleges was the true value of the vessel on October 3d, 1848, and that Foster only is entitled to a credit of her value upon that day when the agreement of 1843 expired.

Very nice and difficult questions might arise under this agreement as to the proper mode of arriving at the value of the property, especially when, as in this instance, the property happened to be at sea on the third of October, 1848. But these I have not found it necessary to consider in arriving at the conclusion upon the question now before us.

On October 3d, 1848, the Charlotte was upon her fourth voyage, having left Valparaiso, September 9th, and arriving in Boston, December 5, 1848.

In the accounts filed by the respondent in this case, he has credited Foster with a share (one-tenth) of the profits of this voyage. It has thus been treated by the respondent as embraced within

the agreement, although the voyage did not terminate until December 5, 1848. I can draw no other inference from the fact that the respondent himself has thus credited Foster with the profits of this voyage, than that, by common consent, this voyage was taken and agreed to be within the first agreement.

On the 3d of October, the Charlotte was at sea, engaged in this voyage for the common benefit, and her service was not ended until December. And therefore, until the completion of that voyage thus prosecuted for the joint benefit, she was, by the express term of the agreement, at the joint risk. From this consideration, it seems to me clear that the period for her valuation must be deemed to have been postponed until the termination of this voyage. Foster having shared in the profits of this voyage could not have claimed a valuation of the vessel as of October 3d, if subsequently during the prosecution of the voyage, her value had been diminished, as in the ordinary course of things it would have been. Such a claim would have been obviously unjust and untenable. But results cannot alter the principle. This fourth voyage having been accepted by all parties as within the agreement, the vessel was therefore, during the voyage, at the common risk, and the proper period for her valuation was at its termination. If her value had diminished between October 3d and the termination of the voyage, such diminution would clearly have been a loss chargeable to the general account.

The Charlotte arrived the 5th, and was probably discharged about the 20th of December. According to the testimony of Mr. Cheney, the demand for California vessels begun in December, 1848, and he advertised one about the tenth of December. The Charlotte was sold in February, 1849. There is no evidence before me that her value on December 5th or 20th was not about the same as in the succeeding February. Goddard credited Foster with the amount received on the sale in February, and charged commissions thereon. If this had been done under any mistake of fact, it might be unjust to hold him to it. But he knew then, quite as well as he can know now, and perhaps much better, for the transaction was then fresh, how much the price of this vessel was affected by the demand for California vessels, and how her value then compared with her value in December.

I am of the opinion, therefore, that no sufficient reason has been shown for disregarding the credit originally given by Goddard for the sale of the Charlotte, and that this item must stand as originally credited in the first account filed by him.

V. New England Worsted Co.'s Account ($1,789 89).

The respondent in his additional account No. 1 D, has charged the general account with a balance of account due, from the New England Worsted Company, under date February 28, 1848, $2,-173 04.

The complainant objects to this item, and claims that there should

be deducted from it the sum of $1,789.89, which, as he avers, the New England Worsted Company were willing to pay, and which Goddard was bound to receive.

The facts proved by Mr. Stevens, the Clerk of Mr. Goddard, are as follows:—

The Company were charged, on the books of Goddard, with the sum of $2,173.04 on the balance of an account due for wool; but the amount due was in dispute between them. In 1850 or 1851, the Company tendered in payment about $1,500, which Goddard declined to receive. Nothing further was done by either party, until January, 1857, after the claim had been outlawed three years, when the Company offered the sum of $1,789.89, but Mr. Goddard refused to receive it, and also declined to permit Foster to receive his proportion of that sum.

It is contended by the respondent that he had a right to conduct his own business, in his own way, being responsible to Foster only for any want of good faith, and that he was neither bound to accept a sum less than what he believed to be due, nor to institute a suit to recover what he claimed, and that if any loss has thereby occurred, it is properly chargeable to the business.

The management of the business, including the collection of the accounts, was under the absolute control of Goddard, and in conducting it he was responsible, I think, only for the exercise of good faith and ordinary diligence. He was not bound to accept the sum less than what he believed to be due, and if he had instituted a suit to recover the full amount, Foster would have undoubtedly been bound by the result. But was he at liberty to do neither? As between parties situated as were these, the authorized duty to collect being vested solely in one, and the amount of the compensation of the other depending, in a measure, upon the manner in which that duty should be performed, was it reasonable prudence or diligence for Mr. Goddard to decline either to receive what the debtor offered to pay, or to enforce the payment of what he himself claimed to be due? It is well settled, that if executors or trustees allow a debt against a solvent debtor to become outlawed, they are chargeable with the amount.

Hill on Trustees, 649, 650.

I think the same rule should apply to this case.

Moreover, in January, 1857, when the New England Worsted Company offered to pay the sum of $1,789.89, Goddard had no legal claim whatever upon them, for he had already allowed his right to recover the original demand, or any sum, to be barred by the statute of limitations for three years. If, under these circumstances, he chose to decline the sum of $1,789.89, he voluntarily subjected himself to the loss, but he could not, in good faith, compel Mr. Foster, against his expostulations, to share it with him.

In my opinion, therefore, the sum of $1,789.89 should be deducted from the item in dispute.

VI. Rent, Taxes, Clerk Hire, &c.

The respondent has charged in his account, under both agreements, certain items for store rent, taxes, clerk hire and advertising, paid by him, as he claims, on account of the joint business, and which should be allowed. These items, under the first agreement, are contained in account No. 1 B, and under the second agreement, in account, No. 2 A.

The complainant disputes these charges, and the first question is, whether they are to be considered, in ascertaining Foster's share of the profits. It has not been very strenuously contested, that these expenses are provided for in the second agreement; and it seems to me clear that under *that* agreement, all sums necessarily expended by Mr. Goddard for store rent, clerk hire, or advertising, in conducting the business in the ordinary mode, and in paying taxes assessed upon the property employed in this business, are proper charges in this account.

How far these charges are maintainable under the first agreement, I have found to be a question of much more difficulty. The provision is as follows:—

"In consideration of which, said Goddard engages that said Foster shall, at the expiration of five years, be entitled to one-tenth of the nett profits of his business in that trade, after deducting interest at the rate of six per cent. per annum, on the capital invested, and all costs and expenses of whatever name and nature that may be incurred, both at home and abroad, in sailing, victualling, manning, keeping in repair the vessels employed, including all port charges, as also the actual expenses that may appertain to the goods themselves, including the cost of said Foster's living, which is not to exceed six hundred dollars per annum."

The term "nett profits," with no qualification added, signifies the balance which shall remain, after deducting all costs and expenses attending the business. But the difficulty here, is, that the parties have added a qualification, and one that after much consideration, I do not feel at liberty to reject. It is to be observed that they did not intend to form a partnership *inter se se*, and it was entirely competent for them to agree upon what basis Foster's proportion of the profits should be calculated. They have, as it seems to me, expressly provided that so far as *his* share is concerned, the profits are to be ascertained by deducting—

1st. The interest on the capital invested (not the interest and taxes).

2d. All costs and expenses of sailing, victualling, manning, or repairing the vessels employed, including port charges.

3d. The actual expenses that may appertain to the goods themselves.

4th. The cost of said Foster's living, not exceeding $600 per annum, and that no expense which does not belong to one or other of these clauses can be included.

The items in dispute clearly do not come under first, second or fourth class, and if provided for at all, it must be in the third, viz: also, the actual expenses that may appertain to the goods themselves. Whatever by liberal construction is comprehended within this description, should be allowed. All expenses incurred in the business bear some relation, in one sense, to the goods and merchandise which were the subjects of traffic. I do not think, however, that this is the true meaning or intent of the clause, but that it refers to such expenses as were peculiar to the goods themselves, and were directly bestowed upon them, such as their cost, insurance, freight, storage, and the like, in distinction from the expenses attending the conducting of the business generally. The pointed and restricted language of this clause, and the connection in which it is found, forbid, as it seems to me, any other construction. The expense of Mr. Foster's living is particularly specified as included, indicating most significantly that the expenses attending any other clerk or agent were not to be included.

Under this view, I incline to the opinion and do report, that the charges for clerk hire, for taxes on the capital employed, and for advertising the business generally, ought not to be allowed.

As to Store Rent, so far as the store was procured or occupied for the storage of the goods, the charge is proper, but beyond this it must be disallowed.

VII. The Profits of Third Voyage of the Harriet Erving.

The next item in dispute arises under the second agreement between these parties, and is a claim made by Foster to share in the profits of the third voyage of the Harriet Erving.

The H. Erving sailed from Boston on this voyage August 21, 1850, arrived at Valparaiso, December 8th, 1850, and sailed thence for Coquimbo, Talcahuana, and Boston, December 27th, 1850.

The agreement of 1849 provides that Foster may terminate the engagement at any time on notice, giving Goddard the benefit of his services for any voyage commenced before the receipt of the notice, and that Goddard may immediately terminate it at any time.

There is nothing, however, in the agreement itself, nor in the relation of the parties, nor in the nature of the business, to render it unlawful or improbable that the parties should agree upon some certain and distant period for the termination of their engagement.

Upon February 22, 1850, Foster wrote to Goddard as follows: "After a great deal of reflection upon the subject, I have concluded to join the house of Alsop & Co. on the first of January, 1851. I will manage your business as usual until the thirty-first of December, which will afford you ample time to make your arrangements for sending some one out, if you be so inclined."

To this Goddard replied on the thirteenth of April, as follows:—"I am very glad to learn your decision to join the house, it being what I would have advised for your own interest. Your wishes will be complied with as speedily as possible," (referring to a request for an account.)

It is contended by the respondent, that upon the receipt by him in April, of Foster's letter of February 22, their relations as to any future business immediately terminated; that if Foster rendered any services pertaining to business initiated after April 13th, they were voluntary, and that his residence in Valparaiso from that period to January 1, 1851, was for the purpose of completing the business already begun and in which he was interested.

The notice which Foster gave in his letter of February 22 was, that he intended to join the house of Alsop & Co. on January 1, 1851, and that he would manage the respondent's business to December 31, 1850. It signified no design or desire to withdraw from the respondent's business upon the day that it might be received, nor at any period earlier than the thirty-first of December. On the contrary, he expressly says, "I will manage your business until December 31st."

Mr. Goddard was at liberty to accept or reject this notice, or to terminate the agreement at once by a notice from himself. He however assented to this notice, neither then or subsequently ever intimated a dissent, but replied that he was glad to learn of Foster's decision, it being what he would have himself advised. It seems to me, therefore, to have been distinctly understood and agreed, that Foster was to continue the management of Goddard's business until December 31st.

Upon what terms was he to manage it? He said "*as usual.*" "*I will manage your business as usual.*" The respondent contends that this meant that Foster was to perform the labor, but not receive the compensation; that Goddard was to have the benefit of his services, but Foster is not to have any share in the profits.

This clearly is not the natural meaning of the language, nor is such an arrangement very just or equal, or one which a person would be apt to make. When Foster gave notice of his desire to dissolve his connection with Goddard at a future day, then some ten months distant, and that till then he would manage Goddard's business *as usual*, I cannot doubt that he meant and was understood to mean that the business was to be conducted (as it had been) under the contract then subsisting between them, and upon the terms therein stated.

Foster did continue to devote himself exclusively to Goddard's business until January 1, 1851.

Their correspondence during this period shows that they were both proceeding on the understanding that the agreement of 1849 was still in force, quite as distinctly as that of any previous period, and their entire conduct was consistent only with that hypothesis. The

offers by Foster to write occasionally a private letter, and to aid any agent that Goddard might send out, and also his request that Goddard should give him certain discretionary orders in case no agent was sent, all referred to what Foster proposed to do after he should have become a member of the firm of Alsop & Co.

In addition to the portions of the correspondence referred to at the hearing, a letter from Goddard to Foster, of September 9, 1850, seems to have an important bearing upon the question whether Foster was then in the service of Goddard under the contract, bound to transact such business as Goddard should direct, or was merely engaged in closing up the old business, and that beyond this, anything he might do was voluntary or gratuitous. In this letter, after first expressing his disappointment that some favorable opportunity for making shipments from the coast to California had not been availed of, Mr. Goddard proceeds to say: "That the like may never happen again (should such a chance ever occur), I take the opportunity of expressing my desire that you will hereafter embrace all good opportunities by shipping *our own merchandise*, or (here follows the most material clause) *purchasing of others*, where it seems an object, as was understood between ourselves when last you were in the States."

Is this language, is this requisition, made in September that Foster should now embark in new adventures by the purchase of goods for shipment, consistent with the respondent's present position that, as long before as April 13th, Foster's engagement to him had been terminated?

Again, the agreement under which Foster returned the second time to Valparaiso was made May 7, 1849. From that date to April 13, 1850, when, as the respondent contends, the agreement terminated, was a period of about eleven months, and from April 13 to January 1, 1850, about ninth months. The Crusader sailed on her fourth voyage from Boston as early as February 27th, 1850, and arrived at Valparaiso, May 14th, and sailed thence for Boston, June 10th, 1850.

Is it very probable or reasonable, that for nearly one-half of the whole period of twenty months between May, 1849, the date of agreement, and December 31, 1850, when Foster joined the house of Alsop & Co., he was voluntarily and without compensation, devoting himself exclusively to the business of the respondent, with the exception of such services as might be necessary in completing the sales by the Crusader?

Coming more directly to the item in question, the evidence has satisfied me that the third voyage of the Harriet Erving was considered by both parties a joint adventure under the agreement of 1849. Up to the time of her sailing from Valparaiso for Boston, on the 27th December, I do not find that Mr. Foster's services bestowed upon the business of this voyage differ in nature or degree from those which he gave to any previous voyage confessedly within the contract. Mr. Goddard had no other agent at Valparaiso. What-

ever was done was done by Mr. Foster, and there is no complaint that whatever was necessary and proper was not done by him. The correspondence and the testimony of Capt. Spavin shows, that he procured and gave all necessary directions in reference to the return cargo. It is said, however, by the respondent, that Foster did not accompany the ship to Coquimbo, where she went to take in copper, as he was bound to do, if acting under the agreement, he having written in June 26, 1846: "I shall in all cases go to Coquimbo, as I saw when I was there in the Charlotte that they were not to be trusted." This at, the most, was but the expression of his intention as to the future in reference to a matter in which after all he was to exercise his discretion as the case arose. Capt. Spavin has testified that in this instance it would have been of no advantage for Foster to have accompanied him to Coquimbo. There is no evidence in the case as to what Foster's practice in this respect had been, but I infer from his letter to Mr. Goddard, of June 29, 1850, that he did *not* accompany the Crusader to Coquimbo upon the voyage immediately preceding the one in dispute. The Crusader, Capt. Miller, sailed from Valparaiso for Coquimbo, June 10th, and upon June 29th, Foster thus writes, at Valparaiso, to Goddard: "When the Crusader arrived in Coquimbo, they were beating the last of the goat-skins, and some 250 skins were wormed, and Muller writes me, that 'my skins' were badly eaten, &c."

However this may be, it was necessarily within his honest discretion whether to go or not in any given case; and if as the respondent contends he had agreed to conduct respondent's business in the usual manner but gratuitously, he was none the less bound to go, if it was necessary or usual so to do. This circumstance therefore does not seem to be of much importance in settling this question.

But it is also said by the respondent that the sales of this cargo were not completed until long after January 1, 1851; that they were made by Alsop & Co. after Foster became a member of that firm; that one of its articles was that no partner should be interested in any other business; and that Foster as such partner received his share of the commissions upon these identical sales. It is argued that Foster never had any interest in this voyage, or if he had, that he forfeited the same, because he was entitled only to a share of the profits of such business as *he* should conduct to completion. These suggestions deserved and I have endeavored to give them the most careful consideration. The duties which Foster was to perform under the agreement are thus stated in the agreement itself:—

"That said Foster engages to proceed at once to the west coast of South America, and that he will devote his whole time in those parts, as also in Mexico and in California, exclusively to the management of all said Goddard's business in those countries, such as the sale and purchase of merchandise and any other property, collecting freight moneys, procuring freights and consignments of goods, eliciting orders for the purchase and shipment of property, investing

money, drawing and negotiating bills of exchange, and forwarding all the information that can be obtained respecting the trade; in fine to transact any and all business that may be required of him by said Goddard, in accordance with his instructions and best interests, which he is also to care for and protect from impositions, unjust charges, and also extravagant expenditures of the shipmasters, to the best of his ability."

It is also agreed that according to the arranged course of business, the merchandise shipped by Goddard to Valparaiso for sale was placed in the house of Alsop & Co., who made the sales upon a guaranty commission, with the assistance and under the general control of Foster, who acted under instructions from Goddard. It thus appears that while aiding in the sales of the outward cargoes formed a material, it by no means constituted the main part of the duties devolving upon Mr. Foster under the agreement.

The evidence very fully shows that it was not the habit nor according to the intention of these parties to force immediate sales of the entire cargoes, either by auction or otherwise. So that although the larger portion of each cargo was generally disposed of within a few months—often a few days—after its arrival, yet in most if not in all cases, some portion of it remained undisposed of for one, two, or even three years. It must therefore have been perfectly well understood, both by Goddard and Foster, that *whenever* this agreement should be terminated, more or less would remain to be done in disposing of the outward cargoes.

Mr. Goddard in his letter of March 18, 1846, wrote thus: "Do not, however, suffer our goods to be forced upon people at a sacrifice. My object is to supply the market at the *highest point*, and deeply mortified should I be to learn that Mr. Muller had afterwards obtained better prices." The business seems to have been conducted subsequently in accordance with these instructions. Whether Goddard under any circumstances, after the termination of the agreement upon notice, could have required Foster to remain in Valparaiso and devote himself, to the exclusion of all other business, for one, two, or more years as the case might be in disposing of the residues of cargoes, at such prices as Goddard might prescribe, upon pain of forfeiting all his interest in such cargoes, may admit of grave doubt. Goddard might perhaps reasonably require that he should have the benefit of Foster's services in substantially disposing any residues of cargoes, and that Foster should not engage in any other business which would conflict with his duty in this respect. Foster was indeed bound to conduct to completion the business of this voyage by superintending the sale of the cargo, but their relations having terminated in all other respects, it is difficult to perceive why that duty might not have been fully performed by him in letter and spirit, although he had become without the assent of Goddard a member of the house of Alsop & Co., or of some other firm. What remained for Foster to do under this agreement was this: to aid and super-

intend Alsop & Co. in effecting sale of the residue of the cargo. What Goddard had a right to require was, that Foster should perform this service faithfully, and that he should enter into no engagements that would be inconsistent with its performance; and therefore it is that I do not perceive why the circumstance of Foster's joining a mercantile house after the termination of his agreement with Goddard, although before the last cargo was entirely disposed of would *necessarily* involve a violation of his agreement or a forfeiture of his rights.

If Goddard could have exacted more than this, it certainly was not practically necessary for the protection of his interest, and it is not strange that he should have waived it. That he did waive any such right, if it existed, is, I think, clearly proved.

Upon 13th April, 1850, the third voyage of the Harriet Erving had been projected, and Goddard must have known then, as well as in June, July and August, during which months we have much correspondence relating to this voyage, that, according to all former experience, some portion of her outward cargo would remain to be sold after December 31, 1850.

Knowing this, on the 13th of April, in reply to Foster's letter of February 22, announcing his intention to terminate the agreement January 1, 1851, and to then join the house of Alsop & Co., he not only assented to this course but warmly approved of it. After this expression of assent it was that the voyage in question was undertaken, and most of Foster's services in reference to it were rendered.

Let it be observed that, under the agreement of 1849, then subsisting, Foster could be called upon to transact *no* business of which he was not to share the profits. He was called upon by Goddard to transact this business, and he did it. I think that the cordial assent which Goddard gave, on April 13th, to Foster's joining the house of Alsop & Co. January 1, 1851, fairly carried with it an assent that he might, after becoming a member of that firm, complete what Goddard must have anticipated would remain to be done under this voyage. It is now too late for him to object, especially as, after giving that assent, he required and accepted the services of Foster as to this voyage—services which Foster was not bound to render, and which Goddard could not require except upon the agreement that Foster was to share in the profits. The argument pressed against Foster's right to share in the profits of the Harriet Erving applies as well to every preceding voyage, for the sales of none of them were completed on January 1, 1851, when he joined the house of Alsop & Co.

But the same answer applies to all—either, 1st, that after the termination of the agreement by notice, Foster was at liberty to engage in other business, provided that he, at the same time, faithfully performed what remained for him to do in completing the sale of the residues of cargoes, or

2d. If the agreement authorized Goddard to require of Foster that

1st. The contracts do not provide for this mode of accounting and settlement, but, as it seems to me, contemplate the contrary.

It is very true, that Foster's interest in any future business was to terminate under each contract on a day certain (under the first, on a day fixed in the contract itself, and under the second on a day to be determined by notice). Yet it by no means follows, that either party had the right to exact of the other, upon the determination of the contracts, that all outstanding claims, not then payable, were to be assumed as cash, thus making one a guarantor to the other, and that a settlement was to follow upon that basis.

If Goddard may now make up the account on that theory, then certainly, Foster on the days when these contracts severally terminated, had the right to require that Goddard should assume the risk that all debts due to the concern, amounting as it is said in the whole to over four hundred thousand dollars ($400,000 00), would be paid, and he was then entitled to an absolute credit for these sums deducting the discount. So that if every dollar had been lost, or uncollectable, Foster would still have been credited with the full amount. The propositions cannot be dissevered. If Goddard may now assume that he took this risk, then certainly Foster could have required him to take it. But the written contracts as well as the conduct of the parties, contradict this view. Foster was to receive a certain share of the profits of this business, not of the assumed or conjectured, but of the actual profits. Profits are made up of what is received, and not of what is lost. Moreover, it is expressly provided that Foster's interest is subjected to all the risks and casualties of the business, and all losses attendant thereon.

This is clearly repugnant to the idea that Goddard was to guarantee him against any loss on the outstanding credits due the business, by assuming them as so much cash.

The second contract does indeed provide, as argued by respondent's counsel, that "Foster is to leave in the hands of said Goddard, bearing interest, what funds he may have, less $2000."

This is an agreement that Goddard shall retain, paying interest, what funds he may have of Foster's—meaning undoubtedly, the funds accruing under the first agreement, although not so expressly stated. Still, what Goddard was to retain and pay interest upon was the actual amount of funds in his hands belonging to Foster. I cannot find in this any evidence that an arbitrary and unequal method was to be adopted for fixing the amount of those funds, and that it was not to be determined by the actual fact and result.

This view is moreover inconsistent with one which has been previously taken during this hearing. One item in dispute has been a charge of some $2100, made by Goddard for a balance of account due from the N. E. Worsted Co. which he failed to collect. That charge, to the extent of $1789 89, was resisted or disallowed, not for reasons affecting the present question, but for the reason that Goddard might and ought to have collected that amount. The bal-

ance of that item now stands to his credit. If the respondent's present view is correct, no such charge should have been made or could be maintained.

2. In the second place, if Goddard had the right, or was bound, to assume and to give credit to the concern for all outstanding claims, as cash on the day when each contract terminated, and to settle them with Foster on that basis, he did not do it, but refused so to do. He advanced no money, he discounted no credits. Having refused or neglected to come to an account, until all the claims had matured, and until the filing of this bill, I do not perceive upon what equitable or legal principle he can now assume that he has done what he refused to do, or can claim the same benefit which he might have derived from doing it.

The period to which the account must be made up, under both contracts, is the filing of the bill.

II. The next question is, as to the amount of interest to be credited, on the funds collected by Alsop & Co., after the termination of the contracts, while remaining in their hands.

Upon the expiration of each contract, certain sums were due for goods already sold, and some goods also were on hand, which were subsequently sold, and the proceeds of both collected by Alsop & Co. On these sums, while in their hands, they allowed interest in account at a certain rate.

The usual, perhaps the invariable, mode of remittance was not by bill of exchange, but the proceeds of the outward cargoes were invested in the purchase of return cargoes, and the remittances were made in this way, every three or four months. Foster claims, that while these funds were thus in the hands of Alsop & Co., awaiting remittance, the joint account should be credited with the rate of interest actually allowed thereon by Alsop & Co.

This depends upon the question, to what account these funds belonged, and at whose risk they were, during this interval?

These funds were the proceeds of the joint goods, and though actually collected by Alsop & Co., after the termination of the contracts, none the less belonged to the joint adventure, and were at its risk, *until* they *came to the possession of* Goddard. When did they come into his possession?

If Alsop & Co., at Valparaiso, were Goddard, or can be viewed as such, then as soon as these funds came into their hands, they were received by Goddard, and he was immediately chargeable therewith. But Alsop & Co. were not Goddard, nor can they be considered as identical with him. If Alsop & Co., after collecting these funds, had failed, before remitting them, or before an opportuuity had occurred for withdrawing them from their hands, it would, I think, be difficult to maintain that as *between Goddard and Foster*, Alsop & Co. were identical with Goddard, and that the collection by them at Valparaiso of these balances, was equivalent to the actual receipt of them by him. It would be difficult, I think impossible, to main-

tain that funds which Goddard should thus fail to realize, without fault or neglect of his, should still be charged against him in the joint account, as so much actually received. No, the business of Alsop & Co. was to collect these funds and remit, while the funds were in their hands for that purpose; upon every principle they were at the joint risk.

If the ordinary mode of remittance by bills of exchange had been pursued, is it not clear that the funds would have been at the joint risk, until actually received by Goddard, by the payment of the bills. Then for the first time would they have come into his possession, actual or implied. *When thus received*, they would have been his, undoubtedly, as argued by the defendant, to invest or dispose of as he saw fit, giving the joint account credit for the same.

This mode was not adopted. Instead of purchasing and remitting by bills of exchange, these funds were invested in return cargoes purchased on account and for the sole benefit of Goddard. And to this mode of proceeding, the evidence furnishes clear proof of an implied assent by Foster, if any assent were necessary. By this application of the funds, there was a distinct appropriation of them by Goddard, which amounted to a payment to him, and from that period, as between himself and Foster, he was chargeable with the same. But until then they were at the joint risk, and are therefore to be credited with such interest as Alsop & Co. actually allowed thereon.

III. The remaining question is, at what sum is the Harriet Erving to be charged in the account, and at what date?

The defendant contends that she is to be charged at her original cost, with interest added to that sum from November 1848, the date of her completion. But this, as it seems to me, is settled by the contract, which expressly says that she is to be charged at the cost of construction and equipment. She is to be charged, whenever the proper time for that may be, at her cost, abating nothing for her previous use. This excludes the idea of any addition to that sum for interest or otherwise. The parties did provide that *no abatement* from her cost was to be made on account of her previous use. If it had also been their intention that interest was to be added to that cost, it is difficult to suppose that they would not have provided accordingly.

Where then, is this vessel to be charged in the account; on the seventh of May, 1849, the date of the contract, or on the completion of the voyage in which she was engaged on Goddard's private account? The contract itself is not very explicit. My conclusion is that the vessel was not chargeable to the joint account until the termination of the voyage in which she was then engaged for Mr. Goddard, for these reasons:—

1st. In the absence of any express provision, no good reason is seen why this business should be charged with interest on a vessel

which is actually in the employment of Mr. Goddard for his sole account and benefit.

2d. The clause providing that she *is to be* charged at her original cost, abating nothing for her use in her first and *present* voyage, not very directly, yet by a fair implication refers the period for charging to the termination of her then present voyage.

3d. If the ship was chargeable to the joint account on May 7, 1849, then was she also at the joint risk from that period. If the business was chargeable with her, it took the risk of her loss. But can it be said, that while she was performing this voyage, undertaken and conducted by Mr. Goddard solely on his own account, she was at the risk of Mr. Foster. This consideration is to my mind decisive.

May 5th, 1858. On the fifth day of May, 1858, the respondent presented *de bene esse* the account herewith returned, marked "Domestics, May 5th, 1858, E. M.," and claimed to be allowed the balance shown thereon, $6,319.33, on the ground that the goods, viz., 561 bales brown shirtings, had been purchased by him with the design to use them in this business, and that a loss had been sustained thereon, to the amount shown by this account. This claim the respondent presented *de bene esse*, to be urged if the views expressed by the master, in reference to the Valdivia, should be sustained.

The respondent put in the evidence of E. L. Stevens herewith reported, and the two papers marked each, "Domestics, May 6, 1858, E. M.," to show that these goods had been designed by him for this trade, and had been purchased by him with that view.

The complainant, in reply, put in the memorandum of sale, endorsed "May 6, 1858, Foster, E. M.," the fact that the Harriet Erving sailed upon her third voyage, August 21st, 1850, which voyage was the last one in which said Foster was interested, and also the fact that the Crusader sailed upon her fifth voyage, Nov. 6th, 1850, and the letter of Goddard to Foster, dated August 30th, 1850, which contains the following passage:—

"I have to advise you that the Erving will sail to-morrow, Spavin, master, with a full cargo, and four passengers, to Valparaiso. Notwithstanding many of these goods are of high cost, nearly the whole of them have advanced considerably since purchased; cotton goods so *much so, that I shall retain the 560 bales shirtings for the Crusader, rather than save the interest by returning them.*"

I have not found it necessary to consider whether there is any competent evidence before me, that the 560 or 561 bales in question were orignally designed for the first adventure, or what the legal effect of such a fact would be, as I am satisfied upon the evidence that Mr. Goddard, on the 20th August, 1850, on account of the advance in the price of these goods over their original cost, did prefer to take, and did take and retain them for the purpose of shipping them thereafter, on his own account, by the Crusader.

I do therefore report, that this claim should be disallowed.

Summary.

The subscriber finds and does accordingly report—

1st. That there was due from the respondent to the complainant upon the first day of May, A. D. 1857, the day of the filing of the bill under the two agreements set forth in the complainant's bill, exclusive of the profits of the second voyage of the Crusader and the third voyage of the Harriet Erving, the sum of forty-one thousand five hundred and eighty-one dollars and fifty-six cents, the interest being included to said May 1st, 1857. $41,581.56

2d. That the complainant is also entitled to one-fourth of the profits of the third voyage of the Harriet Erving, which, with the interest computed to March 1, 1858, amounts to twenty-one thousand nine hundred and forty-three dollars and fifteen cents. $21,943.15

3d. That the complainant is also entitled to recover one-tenth of the profits of the second voyage of the Crusader, amounting to four thousand and five dollars and seventy-two cents, including interest to March 1, 1858, if, in the opinion of the court, the complainant's bill covers said claim, or if an amendment stating said claim is allowed $4,005.72

The item No. 1, being the balance due the complainant under both agreements, exclusive of items Nos. 2 and 3, is shown by the account endorsed A, E. M., May 1, and herewith returned; and the said account A, is made up from the two accounts marked respectively "B, E. M., May 1," and "C, E. M., May 1," and herewith returned.

Papers E and F, being accounts of said Goddard with Alsop & Co. under the first and second agreements, and showing the balances in their hands, are also herewith returned.

June 2d, A. D. 1858. And now an additional order having been made in this cause, referring the same to the subscriber under the amended bill and answer, with directions, "to state the accounts involved in the cause with all and the same powers and in as full and perfect manner, and to the same intent and for the same purpose as if said amended bill and answer had been introduced into the cause prior to said former order of reference," in pursuance thereof, I met the parties with their respective counsel, and neither party desiring to introduce any further testimony beyond that already before the master.

I do adjudge and report that under said amended bill, the complainant is entitled to recover one-tenth of the profits of the second voyage of the Crusader, which with interest computed to March 1, 1858, amounts to the sum of four thousand and five dollars and seventy-two cents. $4,005 72

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Recapitulation.

The master finds and reports that under the original and amended bill the complainant is entitled to recover—

1st. The balance due him under the first and second agreements (exclusive of the second voyage of the Crusader and the third voyage of the Harriet Erving), as per item No. 1, ($43,319.65.) $41,581 56

2d. One-tenth of the profits of the second voyage of the Crusader as per item No. 3, ($4,005.72.) $4,005 72

3d. One-fourth of the profits of the third voyage of the Harriet Erving as per item No. 2, ($21,943.15.) $21,943 15

This respondent's counsel submitted in the course of the hearing, to the master several points contained in the paper herewith returned endorsed "Respondent's Points," and requested the master to pass upon them specifically. So far as deemed material, the master has considered and passed upon them in his report.

The counsel for the respondent now file with the master certain objections to this report, and the same are returned herewith.

At the request of the respondent's counsel, a separate report of the evidence presented before the master upon this hearing is also returned and filed in court herewith.

The master does not intend by so doing to leave open or to refer to the court any question upon which it was his duty to pass and upon which he has passed, nor in any way to affect or vary the rights of either party under the orders by which this cause has been referred to the master.

All which is respectfully submitted.

Boston, June 2, 1858. ELIAS MERWIN, Master, &c.

Agreement with George J. Foster, June 24, 1843.

This memorandum of an agreement entered into this 24th day of June, 1843, by and between William W. Goddard on the one part and George J. Foster, both of Boston, on the other part, witnesseth:—

That said Foster engages to proceed at once in the ship Robin Hood direct to Valparaiso, and that he will there remain for the term of five years, and devote himself for the whole time exclusively to the management of said Goddard's business, such as the sale and purchase of cargoes, collecting freight moneys, procuring return freight, eliciting orders for the purchase and shipment of goods for the coast, effecting the sale of vessels when wished, and collecting and forwarding all the information that may be obtained respecting the trade. In fine to transact any and all business that may be required of him by said Goddard in strict accordance with his instructions, whose interest he is to care for and protect from frauds, impositions, false and unjust charges, and also extravagant expenditures of the ship masters, to the best of his ability; he is also to give to each vessel the greatest possible despatch that may be consistent with the owner's interest.

In consideration of which said Goddard engages, that said Foster shall at the expiration of five years be entitled to one-tenth of the net profits of his business in that trade after deducting interest at the rate of six per cent. per annum on the capital invested, and all costs and expenses of whatever name and nature that may be incurred both at home and abroad, in sailing, victualling, manning, and keeping in repair the vessels employed, included all port charges, as also the actual expenses that may appertain to the goods themselves, including the cost of said Foster's living, which is not to exceed six hundred dollars per annum. And furthermore said Goddard has the right of purchasing, selling, and chartering the vessels designed for the trade at his option—the loss or profit attendant thereon to be charged or credited in the general account. The vessels now designed for the trade are the ship Robin Hood and bark Roscius, and are valued, the Robin Hood at ten thousand five hundred dollars cash at the completion of her last voyage, and the Roscius at eight thousand dollars cash, on the completion of her present voyage. It is also understood that said Foster's interest of one-tenth is liable to the full extent for all the risks and casualties in the business attendant upon the goods and vessels.

It is furthermore agreed that said Foster shall be entitled to a compensation of one thousand dollars per annum in lieu of his share of the profits, should it fall short of that amount; it is understood, however, that this is not in addition to his share of the profits, and that the profits of the business are not to be abstracted until the expiration of the five years agreed upon.

Said Foster is also hereby authorized to call to account and to displace any and all masters of vessels that may be sent out by said Goddard, and replace them with others should he find it expedient so to do.

The words "at the completion of her last voyage" and "Goddard" being interlined before signing.

In witness whereof we have hereunto set our hands and seals.

GEO. J. FOSTER, [SEAL.]
WM. W. GODDARD. [SEAL.]

Signatures acknowledged in presence of

THEO. MATCHETT,

Agreement with George J. Foster, May 7, 1849.

This memorandum of an agreement entered into this seventh day of May, 1849, by and between William W. Goddard on the one part, and George J. Foster, both of Boston, on the other part, witnesseth:

That said Foster engages to proceed at once to the west coast of South America, and that he will devote his whole time in those parts, as also in Mexico, and in California, exclusively to the management of all said Goddard's business in those countries, such as the sale and purchase of merchandise, and any other property, collecting freight moneys, procuring freights and consignment of goods, eliciting orders for the purchase and shipment of property, investing

money, drawing and negotiating bills of exchange, and forwarding all the information that can be obtained respecting the trade; in fine, to transact any and all business that may be required of him by said Goddard, in accordance with his instructions and best interests, which he is also to care for, and protect from impositions, unjust charges, and also extravagant expenditures of the ship-masters, to the best of his ability.

In consideration of which, said Goddard engages that said Foster shall on his return, be entitled to one-fourth part of the net profits of his business in that trade, that he (said Foster) shall have conducted to completion after deducting interest on the capital furnished by said Goddard, as also all costs and expenses of whatever nature that may be incurred both at home and abroad, in prosecuting the business, including the expense of sailing and keeping in repair the vessels employed, together with the port charges, as also the cost of said Foster's living, which is not to exceed one thousand dollars per annum; and furthermore, said Goddard has the right of purchasing, chartering, freighting and selling the vessels designed for the trade at his option, the profits or loss attendant thereon to be charged or credited in general account. The vessels now designed for the trade, are the ships Crusader and Harriet Erving, which are to be charged in account, the former at the value that may be agreed upon between William W. Goddard and Samuel Goddard in settlement of their account, and the latter at the cost of construction and equipment when new, abating nothing for the use of the ship for her present and first voyage.

It is understood that said Foster is to leave in hands of said Goddard bearing interest, what funds he may have less two thousand dollars to be paid him before leaving this country, and that neither the same or any portion of his profits shall be abstracted until he shall see fit to withdraw from the present arrangement, which he is at liberty to do at any time by giving said Goddard so much notice that any voyage he may have commenced previous to receipt of such advice, shall receive the full benefit of all said Foster's services to its final accomplishment, and not otherwise. It is also understood that said Goddard has the right to annul this agreement, whenever he may choose so to do, and furthermore that said Foster is liable to the full extent of his interest and means for all the losses that may be made in this business, as also for all the risks and casualties attendant thereon.

Said Foster is hereby authorized to call to account, and to displace any and all masters of vessels that may be sent out by said Goddard and to replace them with others, should he find it expedient so to do.

The words "of his interest and means" interlined before signing.

GEO. J. FOSTER, [SEAL.]
In presence of WM. W. GODDARD. [SEAL.]
CHAS. W. FOSTER.

[B] *General Account under First Agreement to May 1st, 1857.*
Interest to May 1, 1857.

Adventures to and from Valparaiso under 1st agreement with GEO. J. FOSTER, *for 5 years, dated June 24, 1843, in acct. with* WM. W. GODDARD....DR.

		AMOUNT.	IN CASH.	TIME.	INTEREST.
1843, June 24,	To valuation of Ship Robin Hood, to be employed in the Valparaiso trade under this agreement,	$10,500.00	1843, June 24,	13 10 6	$8,725.50
	" Amount of Disbursement of Ship Robin Hood, 4th voyage, being her first under this agreement,	4,009.72	Sept. 29,	13 7 01	3,268.82
	" Amount of outward invoice Ship Robin Hood, 4th voyage, being her first under this agreement,	66,657.60	Sept. 22,	13 7 08	54,415.15
Nov.	" Amount paid for the charter and disbursements of Bark Lenox, on her first voyage under this agreement,	6,528.99	1844, May 20,	12 11 10	5,070.85
	" Amount of outward invoice Bark Lenox, first voyage,	63,575,35	March 29,	13 1 01	49,916.96
1844, March,	" Amount of disbursements Ship Robin Hood, 5th voyage, being her second under this agreement,	3,747.18	Dec. 8,	12 4 22	2,786.52
	" Amount of outward invoice per Ship Robin Hood, 5th voyage, being her second under this agreement,	79,791.08	Oct. 9,	12 6 21	60,122.51
July,	" Amount of Disbursements Bark Lenox, 2d voyage under this agreement,	5,511.37	1845, Mch. 12,	12 1 18	4,012.00
	" Amount of outward invoice per Bark Lenox, 2d voyage under this agreement,	81,489.65	Feb. 12,	12 2 18	59,732.17
Nov.	" Amount of disbursements Ship Robin Hood, 6th voyage, being her third under the present agreement,	5,523.36	1844, Oct. 4,	12 6 26	4,166.17
	" Amount of invoice outward per Ship Robin Hood, third under agreement,	103,939.65	1845, June 9,	11 10 21	74,161.19
Dec.	" Balance of Ship Charlotte's account from date of purchase at New York, with outfits and disbursement to day of sale at Boston,	11,617.87	1839, Nov. 23,	17 5 07	12,154.37
1845, April,	" Amount of outward invoice per Ship Charlotte, 1st voyage to Valparaiso,	106,396.85	1845, Dec. 6,	11 4 24	72,775.54
	" Balance of Ship Santiago's account, from date of purchase (including disbursements), to day of sale,	15,658.76	1843, Sept. 11,	13 7 19	12,811.66
July,	" Amount of outward Invoice per Ship Santiago, 1st voyage to Valparaiso,	120,574.54	1846, April 14,	11 0 16	79,900.36
Dec.	" " " " " " Charlotte, 2d voyage to Valparaiso,	172,419 26	Sept. 12,	10 7 18	110,003.31
1846, March,	" " " " " " Santiago, 2d voyage to Valparaiso,	111,832.43	Dec. 16,	10 4 14	69,596.78
Sept.	" " " " " " Charlotte, 3d voyage to Valparaiso,	162,191.73	1847, May 19,	9 11 11	96,801.59
1847, Jan.	" " " " " " Santiago, 3d voyage to Valparaiso,	136,679.40	Sept. 16,	9 07 14	78,909.31
June,	" " " " " " Charlotte, 4th voy. to Valparaiso,	143,538.03	1848, Mch. 24,	9 01 06	78,371.75
	Carried forward,	1,412,182.82			937,702.51

[B] *General Account under First Agreement to May 1st, 1857.*
Interest to May 1, 1857.

Adventures to and from Valparaiso under 1st agreement with GEO. J. FOSTER, *for 5 years, dated June 24, 1843, in acct. with* WM. W. GODDARD....DR.

			AMOUNT.	IN CASH.	TIME.	INTEREST.
		Brought forward, ...	1,412,182.82			937,702.51
1847,	Dec.	To Cost of Ship Crusader under the contract with Henry Euell as per account herewith, 591 49.95 tons, ...	45,795.66	1848, Nov. 25,	8 05 05	23,165.13
		" Amount of invoice outward, per Ship Crusader, 1st voy. to Valparaiso,	188,289.03	July 24,	8 09 06	99,041.01
		" " " disbursements Ship Crusader, 1st voyage to Valparaiso, .	5,369.44	" 1,	8 10 00	2,845.57
1848,	April,	" " " outward invoice Ship Charlotte, 5th voyage to Valparaiso, .	122,748.92	1849, Jan. 31,	8 03 00	63,215.73
		" " " sundry items charged on books to the private account of Geo. J. Foster, now transferred, the same belonging to the general business under the agreement, ...	25,042.90	1848, June 24,	8 10 06	13,297.83
1846,	Mar. 31,	" Amount of gratuity paid Capt. Millett, ...	48.00	1846, Mch. 21,	11 1 09	32.00
	July 31,	" Amount of W. W. Edwards' Notes, endorsed by Henry Edwards but not paid, the parties having failed, average payment July 15, 1846, ... 2,537.60				
		2,537.60				
		2,537.59				
		1,938.67	9,551.46	July 15,	10 9 15	6,184.26
	Oct. 20,	To Amount of W. W. Edwards' Note, endorsed by Henry Edwards, Feb. 17, 1856, 8 mos. unpaid, parties having failed, . . 1,938.80				
		" Amount paid for protesting the above notes, . . . 10.00	1,948.80	Oct. 20,	10 6 10	1,231.12
1847,	Oct. 30,	" " " Dennis Burns for storing goods, ...	172.50	1847, Oct. 30,	9 6 00	98.04
1845,	Dec. 24,	" " " For storage of goods, under this agreement, .	1,250.00	1845,		
		" " " " Postages on account of business under this agreement.	127.50	Dec. 24,	11 4 06	2,077.73
		" " " Thos. E. Simonds' bills for trucking, under this agreement,	1,673.50			
1846,	Oct. 31,	" Balance of Edward Lamb's account on Books, ...	208.45	1846, Oct. 31,	10 6 00	131.04
1848,	April 29,	" " " E. H. King's account on Books, ...	97.80	1848, April 29,	9 00 1	52.94
	June 30,	" " " James Vila's account on Books, ...	1,070.14	June 30,	8 10 0	567.10
	Feb. 28,	" " " New England Worsted Co.'s account, . 2,173.04				
		" Less amount credited on their Books, . . . 1,789.89	383.15	Feb. 28,	9 02 2	210.77
		" Balance of Polhemus & Minkles account, expense on bark, . .	.47	1845, March,		
		" Wm. W. Goddard, 9–10, ... 385,920.17				
		" Geo. J. Foster, 1–10, ... 42,880.01	428,800.18	Balance of int.		43,257.53
			2,244,760.72			1,193,110.31

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[B] *General Account under First Agreement to May 1st, 1857.*
Interest to May 1, 1857.

Adventures to and from Valparaiso under 1st agreement with GEO. J. FOSTER, *for 5 years, dated June 24, 1843, in acct. with* WM. W. GODDARD....CR.

			AMOUNT.	IN CASH.	TIME.	INTEREST.
1844,	Feb.	By Net proceeds sales cargo Ship Robin Hood, 4th voyage, being her first return under the present agreement,	95,303.21	1844, Sept. 13,	12 7 17	72,223.78
	June,	" Net proceeds sales of cargo Bark Lenox, 1st voyage from Valparaiso,	92,252.27	1848, Feb. 7,	12 2 23	67,697.59
	Oct.	" Net proceeds sales cargo Ship Robin Hood, 5th voyage, being her second return under the present agreement,	103,892.90	June 10,	11 10 20	74,110.34
1845,	Feb.	" Net proceeds sales cargo per Ship Robin Hood, 6th voyage, being her third under this agreement,	102,948.23	1846, April 6,	11 0 24	68,357.45
	Aug.	" Net proceeds sales cargo per Bark Lenox, 2d voyage from Valparaiso,	103,945.19	1845, Dec. 29,	11 4 01	70,699.92
	Aug. 14,	" Amount received in cash for Ship Robin Hood, 12,000				
		Less paid for brokerage, 120	11,880.00	Aug. 14,	11 8 16	8,347.68
	Dec.	" Net proceeds sales Ship Charlotte, 1st voyage from Valparaiso,	149,259.85	1846, April 23,	11 0 07	98,685.74
1846,	March,	" " " " " Santiago, " " " "	170,175.53	1847, Jan. 13,	10 3 12	105,139.77
	Aug.	" " " " " Charlotte, 2d " " " "	206,583.35	May 27,	10 1 03	125,086.00
	Oct.	" " " " " Santiago, " " " "	161,393.94	Oct. 28,	9 6 02	92,048.37
1847,	April,	" " " " " Charlotte, 3d " " " "	198,450.29	Nov. 9,	9 5 21	112,818.82
	Sept.	" " " " " Santiago, " " " "	149,826.75	1848, June 8,	8 10 22	79,957.67
1848,	April,	" " " " " Charlotte, 4th " " " "	163,543.61	1849, Feb. 29,	8 2 01	80,163.82
	Aug.	" " " " " Crusader, 1st " " " "	146,837.47	April 5,	8 0 25	71,098.41
1848,	Jan. 24,	" " " freight of sh. Crusader on her 1st return v. from Valparaiso,	8,080.46	1848, Aug. 4,	8 8 26	4,236.61
		" Amount allowed for Ship Crusader this day, being the same as per agreement with S. Goddard at 6 mos.	30,000.00	Dec. 27,	8 4 03	15,015.00
1849,	Jan.	" Net proceeds sales Ship Charlotte, 5th voyage from Valparaiso,	92,649.89	1849, Dec. 2,	7 4 28	41,198.36
		" Balance account in the hands of Alsop & Co. Valparaiso, as per statement herewith, interest to May 1, 1857,	204,279.17	1857, May 1,		
1847,	Oct. 9,	" Am't of divi'd rec'd on notes of W. W. Edwards,..end'ent of H. Edwards,	1,606.79	1847, Oct. 9,	9 6 21	921.59
1848,	April 16,	" Amount received for 73 old Beef Barrels,	21.90	1848, April 14,	9 0 16	11.94
	18,	" Amount received for 12 old Beef Barrels,	3.60	" " 18,	9 0 12	2.16
	Dec. 21,	" Am't rec'd for 2d divi'd on notes of W.W. Edwards,...H. Edwards' end'nt,	559.57	Dec. 21,	8 4 09	280.84
1849,	May 8,	" Amount received for lot of old Barrels,	9.00	1849, May 8,	7 11 22	4.30
1847,	April 13,	" Amount received for old iron, on settlement with H. Jenkins,	122.45	1847, April 13,	10 0 17	73.54
1846,	Nov. 20,	" Balance of account new Ship Valdivia, as made up cash at this date,	7,867.77	1846, Nov. 20,	10 5 10	4,930.61
1857,	May 1,	" Balance of interest to this date,	43,257.53			
			2,244,760.72			1,193,110.31

[No. 1 C F] *Accounts at Valparaiso, under First Agreement.*

Adventures to Valparaiso under First Agreement, for Five Years, from June 24, 1843, being the balance at Valparaiso, in hands of Alsop & Co. Interest to May 1, 1857, in Account with WILLIAM W. GODDARD, DR.

			AMOUNT.	IN CASH.	TIME.	INTEREST.
1848, Dec. 31,	To Balance due Alsop & Co., as per account rendered, cash December 31, 1848,	313,020.37				
	Less amount of invoice per Ship Crusader, 2d voy., not coming under this agreement, Cash to Dec. 10, 1848,	163,025.44				
	Interest to Dec. 31,	1,141.18				
		164,166.62	148,853.75	1848, Dec. 31,	8 4 0	74,454.50
	To Amount paid for Postages at Panama,		47.00	" 31,		
	" " " U. S. Consul at Georgia,		8.63	" 31,		
1849, April 20,	" " " Excess storage on Tea and Varnish, per Santiago, 1st voyage		220.01	Nov. 30,	8 5 00	111.10
Dec. 31,	" " " " Storage, 1 winch, 4½ months,		4.31	1849, Dec. 31,	7 4 00	1.76
1850, Jan. 1,	" " " " Postages at Panama,		61.00	1850, Jan. 1,	7 4 00	26.84
1852, April 3,	" " " " George G. Hobson for Commission, collecting $5,000 at San Francisco,		125.00	1852, April 3,	5 0 27	38.06
	" Balance carried into general account,		204,279.17	Balance of int.		62,318.72
			353,598.87			136,950.98

Credit.

1848, Dec. 31,	By Balance due from Alsop & Co., as per their account current to date, cash March, 21, 1849,		165,003.69	1849, Mar. 21,	8 1 09	80,273.95
1849, April 30.	" Amount of disbursement Ship Crusader 2d voyage, charged in account of Alsop & Co., not falling under this agreement,		797.63	July 1,	7 10 0	377.88
	" Amount of Port charges of Ship Crusader, at Coquimbo,		6.00			
1850, Jan. 20,	" " paid Mickle & Co. for Straw Hats, over remitted per Crusader 2d voyage, charged by Alsop & Co.,		431.63	Feb. 20,	8 2 10	212 40
1848, Dec. 31,	" Sales ex. Crusader 1st voyage, due June 21st, 1849,		1,621.44	June 21,	7 10 9	764 30
	" " " Charlotte " " " " " "		1,007.88	13,	7 10 17	476 59
	Carried forward,		168,868.27			82,105.12

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[No. 1 C F] *Accounts at Valparaiso, under First Agreement.*

Adventures to Valparaiso under First Agreement, for Five Years, from June 24, 1843, being the balance at Valparaiso in hands of Alsop & Co. Interest to May 1, 1857, in account with WILLIAM W. GODDARD, CR.

			AMOUNT.	IN CASH.	TIME.	INTEREST.
		Brought forward,	168,868.27			82,105.12
		By Amount of return commission on above three sales,	1,310.50	1849, June 29,	7 10 01	615.92
1849,	Jan. 26,	" Sales at Lima, ex. Charlotte 2, due June 23, 1849,	272.50	" 23,	7 10 07	128.15
		" " " " " " 5, " " 9, "	1,254.75	" 9,	7 10 21	594.23
		" " " " " " " " 12, "	1,595.50	" 12,	7 10 18	754.42
		" " " " " Crusader 1, " " 16, "	322.88	" 16,	7 10 14	152.56
		" Amount received of Rogers per 5 bbls. Nails, Sept. 6, 1848,	25.00	1848, Sept. 6,	8 07 24	12.97
	Feb. 24,	" " Sales at Guayaquil by Mickles & Co., due March 1, 1849,	1,215.19	1849, March 1,	8 02 00	595.35
		" " of return Commissions on sales at Lima,	1,292.50	Jan. 22,	8 03 08	641.26
	Feb. 28,	" Net proceeds Gold, ex. Uncas, Feb. 10, 1849,	26,506.40	Feb. 10,	8 02 20	13,076.27
		" Amount of proceeds Gold ex. Tepic, Feb. 29, 1849,	4,427.75	" 28,	8 02 02	2,171.16
	April 25,	" Sales at Lima, ex. Charlotte 5, cash 3 July, 1849,	619.81	July 3,	7 09 27	291.07
		" " " " " Crusader 1, " 8 " "	1,353.69	" 8,	7 09 22	634.52
		" " " " " Charlotte 3, " 18 " "	612.64	" 18,	7 09 12	286.27
		" " " " " " 2, " 31 " "	266.19	" 31,	7 09 00	123.69
	30,	" Amount of share Gold, or ex. Tepic, additional Feb. 28, 1849,	51.56	Feb. 28,	8 02 02	25.50
	June 24,	" Sales at Lima, ex. Crusader, 1 voyage, Nov. 3, 1849,	417.06	Nov. 3,	7 05 27	187.42
		" " " " " Charlotte, 2 " " 2, "	473.37	" 2,	7 05 28	212.68
		" " " " " " 2 " Oct. 28, "	231.12	Oct. 28,	7 06 02	104.03
		" " ex. Charlotte 5th, received from Cobija, Oct. 26, 1849,	2,163.88	" 26,	7 06 04	975.24
	30,	" " " " 3d, " " " Nov. 28, "	1,534.75	Nov. 28,	7 05 02	683.54
		" " " " 4th, " " " Oct. 28, "	2,865.88	Oct. 25,	7 06 05	1,292.08
		" " " Crusader 1st, " " " " 3, "	6,983.37	" 3,	7 06 27	3,173.77
		" " " Charlotte 5th, " " " " 2, "	19,379.63	" 2,	7 06 28	8,811.47
	July 24,	" " Lima ex. Charlotte 2d, due Dec. 12, 1849,	415.37	Dec. 12,	7 04 18	183.83
	Sep. 26,	" Proportion of Mr. Finley's draft on S. K. George, $3,000 at 6 per cent due Oct. 8, 1849,	3,180.00	Oct. 8,	7 06 22	1,442.66
	Dec. 31,	" Amount of return commission on sales as per statement, proceeds Rum and Lard, ex. Charlotte 5th, at Cobija,	1,063.37	1850, Mar. 17,	7 01 13	454.06
1850,	Feb. 5,	" Sales at Lima, ex. Santiago 2d, due July the 23, 1850,	192.88			78.36
	April 24,	" Share of remittance from J. Finley, due April 11, 1850,	1,260.31			533.19
	May 9,	" Proceeds of Gold Dust, ex. Louis Phillipe,	3,868.37	June 11,	6 10 19	1,598.11
		Carried forward,	254,024.89			39,833.78

[No. 1 C F] *Accounts at Valparaiso, under First Agreement.*

Adventures to Valparaiso under First Agreement, for Five Years, from June 24, 1843, being the balance at Valparaiso, in hands of Alsop & Co., Interest to May 1, 1857, in Account with WILLIAM W. GODDARD, Cr.

			Amount.	In Cash.	Time.	Interest.
		Brought forward,	254,024.89			39,833.78
June 30,	By Sales ex. Charlotte	1 voy. due June 30, 1850,	51.80	1850, June 30,	6 10 00	21.32
	"	2 " Dec. 11 "	155.88	Dec. 11,	6 04 19	59.76
	"	3 " Oct. 10 "	95.94	Oct. 10,	6 06 20	37.76
	"	4 " Sep. 1 "	2,347.00	Sep. 1,	6 08 00	938.80
	"	2 " May 21 "	500.50	May 21,	6 11 09	208.26
	"	3 " Feb. 13 "	840.50	Feb. 13,	7 02 17	363.58
	" " "	Crusader 1 " Oct. 20 "	1,538.00	Oct. 30,	6 06 10	602.38
Dec. 31,	" " "	Charlotte 3 " Mar. 30, 1851,	3,773.37	1851, Mar. 16,	6 01 00	1,377.14
	" " "	" 5 " Mar. 16 "	993.00	March 20,	6 01 14	364.75
1851, Jan. 30,	" " "	" 2 " Nov. 9 "	71.37	Nov. 9,	5 05 21	23.32
June 30,	" " "	" 5 " Oct. 18 "	2,355.88	Oct. 18,	5 06 12	782.18
1849, Dec. 31,	" "	at Lima, ex. Charlotte, 5 voy. Feb. 13, 1850,	1,291.00	1850, Feb. 13,	7 02 17	558.79
	" " "	" " 3 " " 8, "	98.50	Feb. 8,	7 02 22	42.48
	"	ex. Cassino from Cobija, Jan. 23, 1850,	648.88	Jan. 23,	7 03 07	283.05
	" " "	Crusader 1, due March 6, 1850,	578.63	1850, Mar. 6,	7 01 24	248.38
	" " "	Charlotte 2, " 25, "	1,303.88	" 25,	7 01 05	555.28
	" " "	" 5, " 12, "	258.88	" 12,	7 01 18	110.00
	" " "	Crusader 1, due April 27, "	5,942.69	April 27,	7 00 03	2,499.03
	" " "	Charlotte 3, " May 11, "	152.75	May 11,	6 11 17	63.97
	" " "	" 4, " March 9, "	972.12	March 9,	7 01 21	416.50
	" " "	" 5, " " 29, "	4,302.12	29,	7 01 01	1,829.07
	" " "	Crusader 1, " April 18, "	2,437.12	April 18,	7 00 12	1,028.40
1853, Aug. 31,	"	at Coquimbo, ex. Santiago, Aug. 16, 1853,	123.00	1853, Aug. 16,	3 08 14	27.34
1850, July 29,	"	Proceeds of Gold Dust received from Francis, remitted by Alsop & Co., per Duties recovered by G. Gould, July 31, 1850,	5,567.50	1850, July 31,	6 09 00	2,254.63
1851, Mar. 1,	"	50 Gold ounces received per Genevieve from Honolulu, March 31, 1857,	863.37			
		Less freight on the same,	8.50			
			854.87	1851, Mar. 3,	6 01 27	315.91
1857, May 1,	"	Balance of interest to credit of account,	62,318.72			
			$353,598.87			$136,950.98
		By Balance of this account brought down May 1, 1857,	$204,279.17			

[C] *General Account under Second Agreement to May* 1, 1857.
Interest to May 1, 1857,

Adventures to and from Valparaiso, under 2d Articles of Agreement with Geo. J. Foster, *made May* 7, 1849, *in acct. with* Wm. W. Goddard, Dr.

			AMOUNT.	IN CASH.	TIME.	INTEREST.
1848,		To Cost of Ship Harriet Erving, built under contract with Henry Euell, as per account rendered, to be employed in the Valparaiso trade, under the second articles of agreement,	47,653.72	1849, Aug. 4,	7 08 26	22,127.32
		" Amount allowed for Ship Crusader to be employed as above, under second articles of agreement,	30,000.00	Nov. 10,	7 05 20	13,450.00
		" Amount of disbursements Ship Crusader, 3d and 4th voyages including repairs, less amount received for freight and from contributors towards loss by general average,	9,234.24	1850, July 31,	6 09 00	3,739.77
1849,	May 14,	" Amount of invoice outward Ship Crusader, 3d voyage to Valparaiso, being her first under second agreement,	136,341.90	March 1,	7 02 00	58,627.06
	Aug. 25,	" Amount of invoice outward Ship Harriet Erving, 2d voyage, being her first under 2d agreement,	156,565.48	July 23,	6 09 07	63,591.47
1851,	Feb. 26,	" Amount of invoice outward Ship Crusader, 4th voyage, being her second voyage under this agreement,	147,527.46	1851, Feb. 17,	6 02 13	54,904.61
		" Balance of the account with Bay State Mills, being the difference between amount charged for Wool purchased in Chili for their account and credited in sales and the amount collected under award of Referee,	3,746.55	Jan. 7,	6 03 23	1,419.11
		" Amount of E. Baker & Co.'s Notes received for Wool per Ship Harriet Erving, 2d voyage, being first under this agreement, due 5th Jan., 1851, and unpaid, parties failed,	11,548.75	" 5,	6 03 23	4,375.14
1849,	Jan. 27,	" Cash paid Express of package from New York,	.25			
	Feb. 5,	" " " Telegram, from New York,	.50			
	27,	" " " T. B. Caus, a Spanish Teacher,	20.00	20.75	1849, Feb. 27,	8 02 03	10.30
	May 7,	" " Retained by George J. Foster, from draft on E. Bartlett, New York, for expenses to Valparaiso,	500.00	May 7,	7 11 23	239.42
	29,	" " paid for two Wool Frames,	5.40	" 29	7 11 01	2.38
	July 30,	" " " M. Murphy, beating Hides,	3.39	July 30,	7 09 00	1.39
	Aug. 10,	" " " C. W. Hawkes, for Wool Press,	302.50	Aug. 10,	7 08 20	139.92
	21,	" " " Labor delivering Wool,	1.20	" 21,	7 08 09	.47
	Nov. 30,	" " " M. Murphy, for beating Hides,	15.37	Nov. 30,	7 05 00	6.67
	Dec. 18,	" " " For labor on Black Wool,	1.33	Dec. 18,	7 04 12	.44
		Carried forward,	543,468.04			222,635.47

[C] *General Account under Second Agreement to May* 1, 1858.
Interest to May 1, 1857.

Adventures to and from Valparaiso, under 2d Articles of Agreement with Geo. J. Foster, *made May* 7, 1849, *in acct. with* Wm. W. Goddard, Dr.

				AMOUNT.	IN CASH.	TIME.	INTEREST.
		Brought forward,		543,468.04			222,635.47
1849, Dec. 31,	To Cash paid G. W. Bond, for Commission on Wool,			407.37	1849, Dec. 31,	7 04 00	179.08
1850, Jan. 31,	" " " Labor on Hides and Wool Press,			2.92	1850, Jan. 31,	7 03 00	1.30
Feb. 6,	" " " C. W. Hawkes, on account of Wool Press,			100.00	Feb. 6,	7 02 24	43.40
March 20,	" " " Blodgett, Clark, and Bowen, for Wrench for Wool Press,			3.00	March 20,	7 01 10	1.28
April 30,	" " " C. W. Hawkes, balance due on Wool Press,			200.00	April 20,	7 00 00	84.00
" 15,	" " " Edwin Bartlett, for postages,			1.82	15,	7 00 15	.84
May 1,	" " " Duties on 200 bales Gunny Bags,			652.00	May 1,	7 00 00	273.84
April 8,	" " " Labor on Old Junk,			6.83	April 8,	7 00 22	2.96
May 25,	" " " M. Murphy, labor on Hides,			6.41	May 25,	6 11 05	2.50
July 23,	" " " Freight, of Goat Skins, from New York,		12.16				
	" " " For carting and re-bundling,		4.00	16.26	July 23,	6 09 07	6.50
Aug. 13,	" " " E. Bartlett for Insurance on Skins,		27.33				
	" " " Duty on the same,		52.30				
	" " " Freight and cartage,		102.00	181.63	Aug. 13,	6 08 17	73.31
Dec. 12,	" " " For Custom House, Certificates for California,			2.60	Dec. 12,	6 04 18	1.14
March 11,	" " " Thos. A. Dexter, Notary for Certificate,			10.00	March 11,	7 01 19	4.28
1849, May 20,	" " " Ballard and Prince, Bill of Carpet for Ship,			45.09	1849, May 20,	7 11 10	21.45
1851, June 10,	" " " Premium Ins. on $12,800 of Gold Dust per Edwin Johnson, from San Francisco to Valparaiso,			129.00	1851, June 10,	5 10 20	45.58
Oct. 1,	" " Paid for sundry Postages,			1.25	Oct. 1,	5 07 00	.33
1854, Oct. 11,	" " " Harrison Fay for proceeds of 15 Barrels of Beef sold by Alsop & Co. and credited in account current,			131.00	1854, Oct. 11,	2 06 19	20.06
1848, Nov. 24,	" " Paid Horatio Jenkins' bill, H. Erving,			28.60	1849, May 27,	7 11 03	13.79
1849, April 14,	" " " " " Crusader, 3d voyage,			41.27	Oct. 17,	7 06 13	18.54
Aug. 23,	" " " " " H. Erving, 2d voyage,			12.11	Aug. 23,	7 08 07	5.53
	" " " Revere Copper Co.'s Bill,			232.92	1848, June 29,	8 10 01	123.53
	" Amount of Thos. E. Simond's bills, Trucking,			499.10	1850, July 1,	6 10 00	204.59
	" Storage of Goods under this agreement, from May 7, 1849, to Dec. 31, 1850,			412.50	March 7,	7 1 23	601.22
	" Cash paid Salary of Shirley Erving, at $600 per annum,			990.00	March 7,		
		Carried Forward,		547,581.72			224,364.52

[C] *General Account under Second Agreement to May* 1, 1858.
Interest to May 1, 1857.

Adventures to and from Valparaiso, under 2d Articles of Agreement with GEO. J. FOSTER, *made May* 7, 1858, *in acct. with* WM. W. GODDARD. DR.

		AMOUNT.	IN CASH.	TIME.	INTEREST.
Aug. 23,	Brought forward, ...	547,581.72			224,364.52
	To Cash paid Taxes for 1849 and 1850, ... 1814.90		1849,		
	Less Poll Tax, ... 3.00				
	" Tax on Real Estate, . . 147.90 150.90	1,664.00	April 1,	7 1 00	736.65
	" Cash paid sundry Postages to date, ...	70.46	April 1,		
	" " " For the Daily Advertiser and advertising, ...	66.64	May 7,	6 11 23	28.03
	" " " Advertising in the Daily Atlas, at $32 per annum, exclusive of Paper, ...	53.28	May 7,	6 11 23	22.19
1850, Dec. 16,	" Balance of account W. H. Knight, Commission Brokers, . . .	26.32	1850, Dec. 16,	6 04 14	9.95
1857, May 7,	" Balance of the Valparaiso account of the adventures under second agreement, ...	39,053.64	1857, May 1,		
	" Balance of this account as follows, W. W. Goddard, $\frac{3}{4}$ of same, 80,920.21				
	Geo. J. Foster, $\frac{1}{4}$ . . 26,906.74	107,626.95	Balance of Int.		26,938.61
		$696,143.01			$252,100.15
					(? 25)

[C] *General Account under Second Agreement to May* 1, 1858.

Interest to May 1, 1857.

Adventures to and from Valparaiso, under 2d Articles of Agreement with Geo. J. Foster, *made May* 7, 1849, *in acct. with* Wm. W. Goddard, Cr.

			AMOUNT.	IN CASH.	TIME.	INTEREST.
1850,	Jan.	By Net proceeds sales cargo of Ship Crusader, 3d voyage, being her first return under this agreement	168,828.42	1850, June 20,	6 10 10	69,500.86
	June,	" Net proceeds sales cargo, Ship Harriet Erving, 2d voyage, being first return under this agreement	166,126.40	1851, Jan. 22,	6 03 08	62,518.74
		" Balance of account in favor of Ship H. Erving, on her 2d voyage to Valparaiso, as per account,	535.90	1850, Dec. 31,	6 04 00	203.68
	Oct.	" Net proceeds sales cargo Ship Crusader, 4th voyage, being third under this agreement	235,268.98	1851, June 10,	5 10 20	83,128.37
		" Amount allowed for Ship Harriet Erving, at termination of this agreement, being the same proportion as allowed for Ship Crusader under 1st agreement, 6 mos. from April 1, 1850	31,217.00	1850, Oct. 1,	6 07 00	12,330.72
		" Net proceeds sales 1013 bars Copper received per Ship Fredonia, at New York, due August 16, 1851	33,967.33	1851, Aug. 16,	5 08 14	11,628.03
		" Amount allowed for Ship Crusader, at the termination of 2d agreement, 6 mos. from April 1, 1850 (8 per cent. per annum for depreciation)	26,040.00	1850, Oct. 1,	6 07 00	10,285.80
1851,	Jan 26,	" Henry M. Holbrook's Note, 9 mos. endorsed by John Baker, received in compromise for Eliphalet Baker's Notes for $11,548.75, charged to debit of this account	5,683.42	1851, Oct. 29,	5 06 01	1,876.34
	April 1,	" The following Notes received of G. W. Bond, on account of Wool sold by them, viz: A. A. Buckingham, October 17, 1849, 6 months	199.85	1850, April 20,	7 00 10	84.33
		Henry Pettes & Co., October 31, 1849, 8 months	1,192.30	July 3,	6 09 27	488.13
	July 31,	" Cash received of G. D. Jarvis & Comerais, Postages	2.00	" 31,	6 09 00	.81
	Dec. 31,	" " " of G. W. Bond & Co., on account, sales Wool, Taft & Day 87.74				
		Utica Steam Mills 55.06	142.80	Dec. 31,	6 04 00	54.34
1857,	May 1,	" Balance of interest, this account,	26,938.61			
			$696,143.01			$252,100.15

E

Accounts at Valparaiso under Second Agreement.
Interest to May 1st, 1857, in hands of Messrs. Alsop & Co.

The Proceeds of Three Shipments to Valparaiso, 2d Agreement with Geo. J. Foster, *ending Dec.* 31*st*, 1850, *in acct. with* Wm. W. Goddard, Dr.

			Amount.	In Cash.	Time.	Interest.
1849,	Sept. 6,	To Amount of balance disbursement account per Crusader, 3d voyage	1,762.37	1849, Sept. 6,	7 07 24	808.75
	Dec. 31,	" Proceeds of sales per Crusader, 3d voyage	3,330.75	1850, April 29,	7 00 01	1,399.15
		" " " " 3d "	89,354.88	21,	7 00 09	37,663.12
1850,	Jan. 25,	" " " H. Erving, 2d "	40,629.75	July 16,	6 09 14	16,549.95
		" " " Crusader, 3d " Lima	15,315.88	April 5,	7 00 25	6,496.51
		" " " H. Erving, 2d " "	6,203.75	June 19,	6 10 11	2,555.01
	Feb. 14,	" Amount of return Commission on Lima sales	435.75	Feb. 14,	7 02 16	188.64
	March 25,	" Proceeds sales at Lima per Crusader, 3d voyage	668.44	July 30,	6 09 00	270.54
		" " " " " "	1,589.12	Aug. 3,	6 08 27	642.75
		" " " " H. Erving, 2d "	1,198.63	July 17,	6 09 13	487.77
	April 15,	" " " " Crusader, 3d "	592.88	June 17,	6 10 13	244.41
	May 24,	" " " " H. Erving, 2d "	2,328.75	Sept. 14,	6 07 16	926.14
	June 10,	" Amount of balance of account, Ship Crusader, 4th voyage	566.50	June 8,	6 10 22	234.12
	30,	" Proceeds sales per Crusader, 3d voyage	21,985.75	Oct. 3,	6 06 27	8,673.48
		" " " " 4th "	51,703.63	Dec. 12,	6 04 18	19,802 62
	24,	" " " at Lima, per H. Erving, 2d voyage	3,753.56	Oct. 8,	6 06 22	1,477.42
		" " " " " " 2d "	2,182.62	Nov. 9,	6 05 21	848.09
	13,	" Amount of E. White & Co. account, Hardware	3,691.00	June 13,	6 10 17	1,523.76
	30,	" Proceeds sales per H. Erving, 2d voyage	67,425.25	Sept. 20,	6 07 10	26,745.24
	July 25,	" " " " 2d " at Lima	591.12	Dec. 4,	9 04 26	227.13
		" " " Crusader, 4th " "	3,652.88	1857, Jan. 2,	6 03 28	1,386.92
	Sept. 29,	" " " " 3d " "	2,492.88	14,	6 03 16	941.51
		" " " " 4th " "	2,460.88	27,	6 03 03	924.10
		" " " " 4th " "	6,715.25	Feb. 28,	6 02 02	2,486.79
	Oct. 5,	" " " Gold Dust, ex. Preble and Probus	8,067.63	1850, Oct. 5,	6 06 25	3,180.13
	21,	" " " per H. Erving, 2d voyage at Lima	2,099.63	1851, March 9,	6 01 21	773.85
	Nov. 3,	" Cash received of R. Cunningham for Wool Press	400.00	1850, Nov. 3,	6 05 27	155.80
	21,	" Proceeds sales ex. Crusader, 4th voyage at Lima	3,023.63	1851, April 11,	6 00 19	1,098.20
		" Return Commission on sales,	664.56	1850, Dec. 2,	6 04 28	255.80
		" Proceeds sales ex. Crusader, 3d voyage	7,030.37	1851, Mar. 23,	6 01 07	2,574.15
		" " " " 4th "	87,723.12	28,	6 01 02	3,248.13
		" " " " 4th " at Lima,	673.00	April 26,	6 00 04	242.73
		Carried forward	440,314.21			145,032.71

[E] *Accounts at Valparaiso under second Agreement.*

Interest to May 1st, 1857, in the hands of Messrs. Alsop & Co.

The Proceeds of Three Shipments to Valparaiso, under 2d Agree't with G. J. Foster, *ending Dec.* 31, 1850, *in acc't with* W. W. Goddard. Dr.

			AMOUNT.	IN CASH.	TIME.	INTEREST.
		Brought forward,	440,314.21			145,032.71
		To proceeds sales ex. H. Erving, 2d voyage,	31,023.62	1851, April 6,	6 00 04	11,441.79
1851, May	24,	" " Gold dust, ex. steamer Bolivia,	1,798.25	May 24,	5 11 06	640.09
	30,	" " " " " E. Johnson,	12,140.00	June 15,	5 10 15	4,279.35
		" " " " " Amiga,	1,090.00	May 5,	5 11 25	391.49
	10,	" 100 gold ounces received for Tarolinta,	1,721.50	June 11,	5 10 19	607.79
	30,	" proceeds sales ex. Crusader, 3d voyage,	4,350.75	Oct. 25,	5 06 05	1,439.46
		" " " " 4th "	1,706.12	Aug. 27,	5 08 03	580.89
		" " " H. Erving, 2d "	10,763.00	Oct. 11,	5 06 19	3,585.76
July	20,	" " " Crusader, 3d "	284.25	July 24,	5 09 06	98.26
		" " " " 4th "	324.37	18,	5 09 12	112.43
		" " " " 4th "	592.88	Oct. 24,	5 06 06	196.28
	25,	" " " Gold Dust, ex. Bolivia,	710.00	July 7,	5 09 23	247.67
Aug.	7,	" Amount of Cross & Co.'s draft on Cross & Co.,	1,441.56	Aug. 7,	5 08 23	495.80
Dec.	31,	" Proceeds sales ex. Crusader, 4th voyage at Lima,	879.75	1852, Feb. 3,	5 02 27	276.76
		" " " H. Erving, 2d "	10,062.88	April 15,	5 00 15	3,044.06
		" " " Crusader, 3d "	2,005.00	21,	5 00 09	604.50
1852, Mar.	19,	" " " " 3d " at Lime,	45.63	June 23,	4 10 07	13.38
		" " " " 4th " "	500.63	April 4,	5 00 26	152.47
June	30,	" " " " 3d " "	30.50	Nov. 29,	4 05 01	7.95
		" " " H. Erving, 2d voyage,	2,067.50	Nov. 25,	4 05 05	549.47
		" " " Crusader, 3d "	1,296.75	1853, Jan. 11,	4 03 19	334.84
July	31,	" " " " 4th "	660.88	1852, Aug. 2,	4 08 28	188.16
Dec.	31,	" " " H. Erving, 2d "	1,014.00	1853, Mar. 20,	4 01 10	250.12
1853, May	14,	" " " " 2d " at Lima,	77.12	1853, May 19,	3 11 11	18.22
		" " " " 2d " "	160.63	Nov. 29,	3 05 01	33.03
July	30,	" " " " 2d " remainder,	207.00	1854, Aug. 1,	2 09	34.15
1851, Dec.	31,	" " " Angelita,	209.63	1852, Jan. 20,	5 03 10	66.50
1857, May	7,	" Balance against adventures to Valparaiso,	1,245.40	Balance of	int.	20,277.57
			$529,423.81			$223,800.95
					(?)	195,000.95

[E] *Accounts at Valparaiso under Second Agreement.*

Interest to May 1st, 1857, in the hands of Messrs. Alsop & Co.

The Proceeds of Three Shipments to Valparaiso, under 2d Agree't with G. J. FOSTER, *ending Dec.* 31, 1850, *in acc't with* W. W. GODDARD, CR.

			AMOUNT.	IN CASH.	TIME.	INTEREST.
1849, Sept.	8,	By amount of invoice Ship Crusader, 3d voyage, being her first return under this agreement,	153,963.00	1849, Aug. 14,	7 08 16	71,233.54
		" amount of charges paid on wool,	140.88	July 31,	7 09 00	65.56
		" " " goat skins,	94.63	May 31,	7 11 00	45.12
Dec.	22,	" " invoice per Ship H. Erving, 2d voyage,	132,628.12	Dec. 3,	7 04 27	58,953.15
		" " charges on goat skins,	23.56	3,	7 04 27	10.67
		" " disbursement account, Ship H. Erving, 2d voyage,	978.31	22,	7 04 08	431.62
	1,	" paid George J. Foster on account, 138.00				
		" postages for do., 50	138.50	1,	7 05 00	61.41
1850, Feb.	4,	" paid George J. Foster, on account,	103.50	1850, Feb. 4,	7 02 26	44.72
	26,	" " " " expenses at Talcahuano,	30.00	26,	7 02 04	12.92
April	15,	" Invoice wool per H. Erving, 2d voyage. 12,938.06				
		" " " Merino, per H. Erving, 2d voyage, 8,367.81				
		" Expenses paid on H. Erving, 2d voyage, 1,289.50	22,595.37	1849, Dec. 28,	7 04 02	9,949.33
	24,	" " " at Lima on goat skins, per J. G. Costa	72.50	1850, April 10,	7 00 20	30.48
	11,	" " George J. Foster, to Talcahuano,	51.75	11,	7 00 19	22.00
	22,	" " Captain Haskell, draft for disbursements, ship Harriet Erving at Talcahuano,	2,415.00	22,	7 00 08	1,017.51
	24,	" amount paid George J. Foster, on account,	69.00	24,	7 00 06	29.04
		" " " postages for ditto,	12.12	24,	7 00 06	5.05
June	7,	" " Invoice sundries, per ship Crusader, 4th voyage,	146,970.00	19,	7 00 11	61,996.84
		" " " Merino wool,	3,654.63	Feb. 7,	7 02 23	1,585.66
	30,	" " " Goat skins,	11,780.12	March 17,	7 01 13	5,032.02
		" " of charges on goat skins, 84.50				
		" " of cash to George J. Foster 51.75				
		" " paid U. S. Consul per Virginia, 2.12				
		" " " extra water for Crusader, 7.25	145.62	April 30,	7 00 00	61.32
July	29,	" " charges on 3 Zerroons hats, per Laura to San Francisco, 20.88				
		" " of cost extra wool, per Laura, 169 quintals 55 lbs., 91.00				
Aug.	20,	" " of charges on wool at Talcahuano, per Crusader, 600.44	712.32	July 29,	6 09 01	288.48
		" " of invoice goat skins at Lima, per J. G. Costa,	965.88	April 8,	7 00 22	400.24
		Carried forward,	477,534.81			211,276.68

[E] *Accounts at Valparaiso under Second Agreement.*

Interest to May 1st, 1857, in hands of Messrs. Alsop & Co.

The Proceeds of Three Shipments at Valparaiso, under 2d Agree't with G. J. FOSTER, *ending Dec.* 31, 1850, *in acct. with* W. W. GODDARD, CR.

		AMOUNT.	IN CASH.	TIME.	INTEREST.
	Brought forward,	477,534.81			211,276.68
1850, Sept. 20,	By Amount of Consular Certificate per Laura, ... 43.1				
"	" " Cash paid George J. Foster, ... 17.25	21.56	Sept. 20,	6 07 10	000,000.00
Oct. 2,	" " " Invoice Copper, per Fredonia, to U. S.	30,477.88	22,	6 07 08	8.73
31,	" " " Cash paid George J. Foster, on account, ...	299.12	Oct. 31,	6 06 00	12,079.44
"	" " " " " " " "	17.25	31,	6 06 00	116.61
Nov. 12,	" " " " " " " "	222.37	Nov. 12,	6 05 18	6.63
Dec. 18,	" " " " " " " "	500.00	Dec. 18,	6 04 12	86.13
31,	" " " " " for setting up Wool Press, ...	4.31	Dec. 31,	6 04 00	191.00
"	" " " " " Launch hire for Crusader at Talcahuano, . .	30.00	31,	6 04 00	1.52
"	" " " " " Postages, ...	17.50	31,	6 04 00	11.40
1851, May 21,	" " " " " for Expenses Gold Dust at Panama, . . .	4.44	1851, May 21,	5 11 09	6.46
July 9,	" " " " " Freight of Gold ounces per Tarolinta, . .	17.00	July 9,	5 09 21	1.43
	" Balance of Interest this account, 6 per cent.	20,277.57			5.92
		529,423.81			223,800.95
1857, May 7,	By Balance brought down, ...	1,245.40		(?)	223,791.95
1850, Dec. 31,	" Amount of additional interest paid Alsop & Co. on advances under the 2d agreement as per account made up to Dec. 31, 1850, at 6 per cent. (their rate being 12 per cent.)	27,397.30			
	" Interest on do. to May 1, 1857, 6 y. 4 mos.	10,410.85			
		39,053.64			

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[A]

GEORGE J. FOSTER, ESQ., *Interest to May* 1, 1857, *in account with* WILLIAM W. GODDARD. DR.

			AMOUNT.	IN CASH.	TIME.	INTEREST.
1845,	Jan. 29,	To Cash paid Mears & Smith, Tailors,	42.00	1845, Jan. 29,	12 3 01	30.88
	May 16,	" " " W. G. Reed, in full for demand against you held by Paine & Streeter,	1,000.00	May 16,	11.11.14	717.33
			23.00	1846, Feb. 3,	11 2 27	15.50
1846,	Feb. 3,	" " paid for 2 doz. Handkerchiefs,	43.00	March 31,	11 1 00	28.59
	March 31,	" " " Mears and Smith, Tailors,	1,500.00	1849, June 3,	7 10 27	711.75
1849,	May 1,	" My acceptance of your draft in favor of George R. Sampson, 30 days,				
	7,	" Cash paid you this day, being one-half of my draft on Edwin Bartlett, New York, for $1000,	500.00	May 7,	7 11 23	239.42
1850,	Dec. 31,	" Cash paid you this day by Alsop & Co. Valparaiso as per acct. rendered,	15,000.00	1850, Dec. 31,	6 04 00	5,700.00
1852,	Dec. 31,	" Your proportion of loss on purchase of Domestic Goods at Valparaiso, by Alsop & Co. as per account rendered, Cash this day,	833.37	1852, Dec. 31,	4 04 00	216.58
			7,615.78			
1857,	May 1,	" Balance of Interest this day,	43,319.65			7,660.05
	1,	" " carried forward,	$69,876.80			
1858,	May 1,	To one-tenth part of Bark Roscius, sales and other items included in Alsop & Co.'s account, in which Mr. Foster has no interest,	1,738.09			
		" Balance carried forward,	$41,581.56			
			$43,319.65			
		——Credit——				
1844,	June 1,	By amount of Commission due you on sale of Candles, per account of Crocker, Baker & Co.,	34.12	1844, June 1,	12.11.00	26.35
1857,	May 1,	" Your proportion of profits in the Valparaiso trade, under first agreement, as per account rendered, being one-tenth part of the same,	42,880.01	1857, May 1,		
	1,	" Your proportion of profits in the Valparaiso trade, under second agreement, being one-fourth part of the same,	26,906.74	May 1,		
		" One-tenth of $559.33, being Excess of 6 per cent. on balances at Valparaiso, under first agreement,	55.93	1852, Jan. 1,	5 04 00	17.92
			$69,876.80	Balance of	int.	7,615.78
			$43,319.65			$7,660.05
1857,	May 1,	By Balance brought down,	$41,581.56			
	May 1,	" Amount brought forward,				

Result of 2d Voyage Ship Crusader.

Under first agreement.

1849, Nov. 12.	By balance of account outward cargo,		20,195 90
1850, Jan. 7.	" balance of account homeward cargo,		6,860 92
			$27,056 82

George J. Foster.

1849, Nov. 12.	By one-tenth part of balance outward cargo,	2,019 59	
	Interest to March 1, 1858, 8y, 3m, 16d,	1,005 28	
			3,024 87
1850, Jan. 7.	By one-tenth part of balance homeward cargo,	686 09	
	Interest to March 1, 1858, 7y, 1m, 28d,	294 76	
			980 85
	Due March 1st, 1858,		$4,005 72

Result of 3d Voyage Ship Harriet Erving.

1851, Sept. 6.	Balance of account outward voyage,		29,492 22
Nov. 27.	Balance of account homeward voyage,		39,403 79
			$68,896 01

George J. Foster.

1851, Sept. 6.	By one-fourth balance of outward cargo, acct.	7,375 55	
	Interest to March 1, 1858, 6y, 5m, 22d,	2,866 79	
			10,242 34
Nov. 27.	By one fourth balance homeward cargo acct.	9,850 95	
	Interest to March 1, 1858, 6y, 3m, 1d,	3,695 77	
			13,546 72
			23,789 06
	Deduct one-fourth amount sales carriage, by Alsop & Co., April 8, 1851, in which Mr. Foster has no interest, 754 37,		188 59
	March 1, 1858,		$23,600 47

The defendant at the same May term, to wit, June 30, A. D. 1858, filed his exceptions to said report, as follows, and the case was set down for hearing thereon:—

United States of America, Massachusetts District.
Circuit Court of the United States, May term, 1858.
In Chancery.

Between George J. Foster, complainant, and William W. Goddard, respondent.

Exceptions taken by the said respondent to the report of Elias Merwin, one of the masters of this honorable court, bearing date June 2d, 1858, to whom this cause stands referred by two several decrees made in the said cause, bearing date respectively September 7th, 1857, and May 24th, 1858, whereby it was referred to him to take an account of the dealings and transactions between the complainant and defendant, as by the said decrees will appear.

First exception. For that the said master has not allowed to the said respondent, and has not permitted him to debit the business of this respondent, carried on by him under the contract dated June 24, 1843, sundry sums of money paid by the said respondent in the regular and usual course of his said business, for clerk hire, taxes, and advertising, to wit: thirty-eight hundred and thirty-eight dollars and seventy-eight cents for clerk hire, seventeen hundred and eleven dollars and ninety cents for taxes assessed upon the property employed in said business, and three hundred dollars paid for advertising his said business; the said sums amounting in the aggregate to fifty-eight hundred and fifty dollars and sixty-eight cents, all which were proper expenditures in the course of the said business.

Second exception. For that the said master has erroneously charged this respondent with the sum of seventeen hundred and eighty-nine dollars and eighty-nine cents, the amount of a loss made in the prosecution of the business aforesaid, by a sale of goods to the New England Worsted Company, for which they have not paid, but refuse to pay.

Third Exception. For that the said master has allowed to the complainant, under the contract of June 24th, 1843, one-tenth of the profits made by this respondent in the construction and subsequent sale of a vessel commonly called the Valdivia, which vessel was not employed in, nor put into the business of this respondent, carried on under the contract aforesaid.

Fourth Exception. For that the said master, in taking an account of the business of this respondent to which the contract of June 24th, 1843, refers, has fixed the value of a vessel called the Charlotte, as it was at a period of time some six months subsequent to the expiration of the five years mentioned in the contract of June 24th, 1843, whereas it should have been fixed at its value at the time of the expiration of said five years.

Fifth Exception. For that the said master has allowed the complainant one-tenth of the profits made by this respondent by the use and employment of a vessel called the Crusader, and its cargoes,

during her second voyage, which was not sought to be recovered by the bill of the complainant as originally filed or as amended, and which was not and is not embraced by or in the contract of June 24, 1843.

Sixth Exception. For that the master, in taking the accounts under the contract of June 24th, 1843, did not ascertain the value of the assets which had been employed in the business to which the contract refers, at the expiration of the five years in the said contract, mentioned as should have been done in order to ascertain the profits in which the complainant under said contract was entitled to share, but in taking the said accounts, erroneously allowed the complainant a portion of the profits made by the respondent in the prosecution of his business after the third of October, 1848, at which time the interest of the complainant in the business of the respondent altogether ceased.

Seventh Exception. For that the said master, in taking the said accounts, has allowed the complainant a portion of the interest received by the respondent for the use of the money of this respondent subsequent to the third of October, 1848.

Eighth Exception. For that the said master has allowed to the complainant under the contract of the seventh of May, 1849, a portion of the profits made by the respondent in the prosecution of his business and trade connected with Valparaiso, which was transacted and carried on by this respondent after the relation established by said contract between the complainant and the respondent had ceased, and the rights and interest of the complainant in the business of this respondent had altogether determined, which rights and interest did determine on or about the first of April, 1850, which business and trade was not conducted to completion by the said complainant, and which did not receive the full benefit of all the services of the complainant to its final accomplishment.

Ninth Exception. For that the said master did not ascertain the profits made by the respondent in his Valparaiso trade, to which the contract of the seventh of May, 1849, refers, by ascertaining the value of the assets which had been employed in the trade as it existed at the expiration of the time during which the complainant had an interest in the business and trade of said respondent under the said contract, as the said master should have done.

Tenth Exception. For that the said master has allowed the complainant one-fourth of the profits made by this respondent in the use and employment of a vessel called the Harriet Erving, and its cargoes, during her third voyage, which was not sought to be recovered by the complainant in his original or amended bill, which vessel and cargoes, and the profits resulting therefrom during the said voyage, were not embraced in the contract of May 7th, 1849, nor by any contract or agreement made by the respondent with the complainant, but were solely and exclusively at the profit and loss of the respondent.

Wherefore the said respondent doth except to the said master's report, and appeals therefrom to the judgment of this honorable court.

WATTS & PEABODY,
C. B. GOODRICH, for Respondent.

United States of America, Massachusetts District.

Circuit Court of the United States.

In Chancery.

Between George J. Foster, Complainant, and William W. Goddard, Respondent.

Objections taken by the respondent to the draft of the report in this cause, prepared by Elias Merwin, Esq., the Master to whom this cause stands referred.

First Objection. For that the master hath not in and by the draft of his said report, credited to the respondent, or permitted him to debit the business carried on under the contract made by and between the parties to this suit, dated 24th June, 1843, with the sum of $3,838.78, being the amount paid by the said respondent, in the management and prosecution of the said business, for the service of clerks, which the said master ought to have done.

Second Objection. For that the master hath not in, and by the draft of his said report, credited to the respondent, or permitted him to debit the business carried on under the contract dated June 24, 1843, with the sum of $711.90, expended and paid by the respondent for public taxes assessed upon the property employed by the respondent, in the said trade, as he ought to have done.

Third Objection. For that the said master hath not in and by the draft of his said report, credited to the respondent, or allowed him to debit the business carried on under the contract of June 24, 1843, the sum of $300, paid by the respondent for advertising the said business, and the merchandise which was the subject thereof, which the said master ought to have done.

Fourth Objection. For that the said Master hath in and by the draft of his said report, charged the respondent in the business carried on under said contract, under date of February 28, 1848, with the sum of $1,789 89, being part of the amount of a loss sustained from a sale of merchandise, made to the New England Worsted Company, by the respondent, in conducting the business under said contract, which the said Master ought not to have done.

Fifth Objection. For that the said Master hath in and by the draft of his said report, charged the respondent in the business carried on under the contract dated June 24, 1843, with the sum of $7,866 77, as profit made by the respondent, in the construction and sale of a ship commonly called the "Valdivia," which ship was not employed in the business or trade which was carried on under the said contract, and was not in any manner connected therewith, which the said Master ought not to have done.

Sixth Objection. For that the said Master hath in and by the draft of his said report, charged the respondent with the ship "Charlotte," a vessel employed in the trade carried on under the contract dated June 24, 1843, at a value thereof at a time subsequent to the expiration of the said contract, whereas it should have been taken at the expiration of the five years in said contract mentioned, and by means of such erroneous valuation, hath charged the respondent with the sum of $7000 more than the value of said ship as it existed at the expiration of the aforesaid five years, which the said Master ought not to have done.

Seventh Objection. For that the said Master hath in and by the draft of his said report, undertaken to ascertain, and certify the profit made by the respondent from the outward and return cargo of a ship called the "Crusader," during the second voyage from Boston to Valparaiso, and from Valparaiso to Boston, which vessel was owned by the respondent, and performed the voyages aforesaid, solely and exclusively at the profit and loss of the respondent, and not within the contract dated June 24, 1843, and not embraced by the contract set up in the bill of the complainant, and not in the said bill sought to be recovered, which the said Master ought not to have done. And also for that the said voyage is not embraced in or by the bill as amended, and for that no proof has been adduced, showing or tending to show any interest of the complainant in his outward or return cargo under the said contract, or under any other agreement of the respondent.

Eighth Objection. For that the said Master hath in and by the draft of his said report, credited to the complainant under the contract, dated 7th May, 1849, the sum of $23,600 47, as profits made by the respondent, from the outward and return cargo of a ship called the Harriet Erving, during her third voyage from Boston to Valparaiso, and from Valparaiso to Boston, which vessel during the said voyage was owned by the respondent, and performed the voyage aforesaid at his cost, risk, and profit exclusively, and not within or under the contract aforesaid, and for which the complainant has not in his bill of complaint set up any right, title, or interest, which the said Master ought not to have done.

Ninth Objection. For that the Master hath in and by the draft of his said report, allowed the complainant, under the first contract, a portion of the profits made by the said Goddard, after the third day of October, eighteen hundred and forty-eight, by the sales of merchandise, which the said Goddard had on hand, on the said third day of October, and has employed in his Valparaiso business.

Tenth Objection. For that the Master hath in and by the draft of his said report, allowed the complainant a proportion of the interest allowed by Alsop & Company, to the respondent for the use by them after the third of October, eighteen hundred and forty-eight, of money in their hands, belonging to the respondent, and in which the complainant has no interest.

Eleventh Objection. For that the Master hath in and by the draft of his said report, allowed the complainant, under the second contract, a portion of the profits realized by the respondent in his Valparaiso business, after the first day of April, eighteen hundred and fifty, at which time the interest of the complainant in the business of the respondent ceased, by the election of the complainant.

Twelfth Objection. For that the Master hath not in and by draft of his said report ascertained, as he should have done, the value of the property on hand, on the 3d October, 1848, at which time the relation between the parties under the first contract determined, and has not stated the profits of the business done under said contract, as they existed on said third of October.

Thirteenth Objection. For that the Master hath not ascertained the profits of the business carried on by the respondent, under the second contract, by a statement thereof, and of the accounts as they existed, at the determination of the relation of the parties under the second contract.

Fourteenth Objection. For that the master hath not charged the complainant with one-fourth of sixty-three hundred and nineteen dollars and thirty-three cents, being his proportion of a loss sustained upon the purchase and sale of five hundred and sixty-one bales of goods.

In which particulars the said respondent, William W. Goddard, does object to the draft of the said report, and prays that the same may be varied and altered.

WATTS & PEABODY,
C. B. GOODRICH, for respondent.

The cause was thence continued from term to term to the May term, A. D. 1859, when the same was fully heard and argued by counsel. The same was thence continued to this present October term, A. D. 1859, when, the Honorable Nathan Clifford, Associate Justice being present, the following decree is entered and pronounced, (to wit, Oct. 15):—

This cause came on to be heard at the May term of this court in the year eighteen hundred and fifty-nine, upon the report of Elias Merwin the master to whom the cause stands referred, dated the second day of June, in the year eighteen hundred and fifty-eight, and upon the exceptions thereto filed in court by the respondent on the thirteenth day of June, in the year eighteen hundred and fifty-eight.

And the parties by their counsel being fully heard by the court upon the said report and upon the exceptions thereto, the cause was continued for advisement thereon: and now, at this present term upon consideration of the matters alleged by the counsel on both sides, the court doth order, adjudge and decree that the first exception to said report in which the respondent complains and excepts that the master did not allow the respondent to debit the business by

him carried on under the contract dated June 24th 1843, in the bill of the complaint set up, with sundry sums of money paid by the respondent for clerk-hire, taxes, and advertising, as set forth in the first, second and third objections of the said respondent, and by him made to the draft report of the said master, is sustained.

And the court doth also order, adjudge and decree that the tenth exception to the said report, which is founded upon the eighth objection to the draft report, in which the respondent complains and excepts that the master allowed the complainant a portion of the profits made by the respondent in the use and employment of a vessel called the Harriet Erving, and in the cargoes of said vessel during its third voyage under the contract of May seventh, in the year eighteen hundred and forty-nine, in the complainant's bill set up, is sustained. The court doth also order, adjudge and decree that the second, third, fourth, fifth, sixth, seventh, eighth and ninth exceptions be overruled.

And it is further ordered, that the report of the said master be referred back to him to be reviewed; and he is directed to allow to the respondent such sums as he may have paid under the contract dated June 24th, 1843, for clerk-hire, taxes, and advertising, as aforesaid, and to inquire and state to the court the amount due to the complainant after such allowances to the respondent and exclusive of the profits from the aforesaid voyage of the Harriet Erving.

And the court doth reserve the consideration of all further directors until after the said Master shall have reviewed his report as herein directed.

And now (Oct. 31) the plaintiff, by Sohier & Welch, his solicitors, moves to amend his bill of complaint by inserting therein on the page thereof after the words, as "hereinbefore set forth," the following words, to wit: And your orator further shows to said court, that, before the notice hereinafter stated, given by your orator to said Goddard of his intention to terminate said agreement had been received or assented to by said Goddard, there had been projected and arranged between your orator and said Goddard a voyage to be performed, under said agreement, by a certain ship called the Harriet Erving, which ship was to be fitted out in the manner usual under said agreement, and on the twenty-second day of February, eighteen hundred and fifty, your orator gave notice to said Goddard of his intention to terminate said agreement on the thirty-first day of December following; and that he would in the mean time manage the business under said agreement as usual, and said Goddard, by his letter dated April 13th, 1850, assented thereto. And said ship was thereafterwards, with her cargo, sent and consigned to your orator in the manner usual under said agreement; and although the said voyage of said ship, as was well known to said Goddard and your orator, might and probably would not be wholly completed on or before the said thirty-first day of December; yet it was well understood and agreed between them that said voyage should be deemed

to be within the said agreement; and that your orator should be interested therein in the same manner as if the same could have been or was to be entirely completed prior to and on the said thirty-first day of December; and your orator did render his services for and in relation to said ship and her cargo and the return voyage thereof in the same manner as he rendered and was to render the same in relation to the other voyages and adventures commenced and completed under the agreement aforesaid up to and on the said thirty-first day of said December, when said agreement was to terminate, and afterwards; and your orator further shows, which motion, having been fully argued by counsel, is denied by the court.

[Erased by me, H. W. FARRIER, Clerk.]

Afterwards, at the same term (Nov. 11), the said master filed the following corrected report:—

The subscriber, to whom this cause was recommitted by the accompanying decree of the honorable court, with instructions to allow the respondent such sums as he may have paid under the contract dated June 24, 1843, for clerk hire, taxes, and advertising, and also to inquire and state to the court the amount due to the complainant after such allowances to the respondent and exclusive of the profits of the third voyage of the ship Harriet Erving, to a share in which the said complainant, according to said decree, is not entitled, respectfully reports:—

That the balance due the said complainant, after making said allowances and deductions, exclusive of the profits of the second voyage of the Crusader, with interest computed to October 15th, 1859, is forty-seven thousand one hundred and thirty-nine dollars and $\frac{45}{100}$. $47,130 45

And that the complainant's share (one-tenth) in the profits of the voyage of the Crusader, with interest computed to October 15, 1859, is four thousand three hundred and ten dollars $\frac{54}{100}$, $4,310 54

$51,440 99

Making the sum of fifty-one thousand four hundred and fifty dollars and $\frac{99}{100}$, due to the complainant under said judgment and decree of the court with interest computed to October 15th, 1859, and I do accordingly report the same as the sum so due to the complainants.

All of which is respectfully submitted. E. MERWIN,
Nov. 9, 1859. Master, &c.

This cause came on again to be heard at this present term, on motion of Edward D. Sohier, Esquire, Solicitor of the Complainants, for a final decree, and on reading the revised and corrected Report of Elias Merwin, Esquire, the master to whom this cause was recommitted with directions contained in the order of court of the 31st of

October last, which report was filed on the eleventh day of November last, no exception thereto having been taken other than those to the original report which are still relied upon: It is ordered, adjudged, and decreed by the court that the said revised and corrected report be, and the same hereby is accepted and confirmed; and it is now here further ordered, adjudged, and decreed by the court, that the said George J. Foster, the complainant, do recover of the said William W. Goddard, the amount reported by said master in his said report as due from the respondent, namely, the sum of fifty-one thousand four hundred and forty dollars and ninety-nine cents, together with his costs of suit taxed at thirteen hundred and seventeen dollars and sixty-nine cents.

And now, George J. Foster, the above named plaintiff, conceiving himself aggrieved by the final decree entered in the above entitled cause on the day of the date hereof, doth hereby in open court appeal therefrom to the Supreme Court of the United States next to be held at Washington, on the first Monday of December, eighteen hundred and sixty, and prays that his appeal may be allowed. The sum in dispute exceeds two thousand dollars.

S. BARTLETT & E. D. SOHIER.

And said Foster thereupon gives satisfactory security to prosecute his said appeal with effect, and to pay all damages and costs in case, he shall fail to make good his appeal, which security is approved by the court.

And now, William W. Goddard, the above named defendant, conceiving himself aggrieved by the final decree entered in the above entitled cause on the day of the date hereof, doth hereby in open court appeal therefrom to the Supreme Court of the United States next to be holden at Washington, on the first Monday of December next ensuing, which will be in the year of our Lord one thousand eight hundred and sixty, and hereby prays that this his appeal may be allowed. The sum in dispute exceeds two thousand dollars.

WM. W. GODDARD.

And said Wm. W. Goddard thereupon gives satisfactory security to prosecute his said appeal with effect, and to pay all damages and costs in case he shall fail to make good his appeal, which security is approved by the court.

Circuit Court of the United States, Massachusetts District, *ss.*

GEORGE J. FOSTER,
vs.
WILLIAM W. GODDARD. } In equity.

Report of the evidence on the hearing, before the Master.

Sept. 21st, 1857, Oct. 5th, 1857, Oct. 12th, 1857, Oct. 16th, 1857, Oct. 17th, 1857, the master met the parties with their respective

counsel, and orders were passed for filing accounts, the production of books, papers, letters, &c., which orders were duly complied with.

Oct. 21st, 1857. The following facts are admitted by the complainant, at the request of the respondent:—

1st. That Foster reached Valparaiso from the United States, in the Robin Hood, Oct. 3d, 1843.

2d. That Foster left Valparaiso, for the United States, November 30th, 1848.

3d. That Foster received from Alsop & Co., on account, on or about January 1st, 1851, $15,000 00 (item appears in the account), and notified Goddard as per letter, produced.

4th. That Foster rendered no account of his expense of living (see his affidavit).

5th. That Foster joined the house of Alsop & Co., January 1st, 1851.

6th. That the business of Goddard was thereafter conducted by Alsop & Co., as they had done it before.

7th. That Shirley Erving arrived at Valparaiso, Nov. 1st, 1851, as the agent of Goddard.

8th. That the account of sales, and the account current produced, are those rendered to Goddard by Alsop & Co.

Complainant's Evidence.

Complainant puts in the two contracts between him and respondent. Evidence under first agreement.

1.—Ship Valdivia or Supply.

Letters of Goddard to Foster, August 22d, 1846.
" " October 12th, 1846.
" " October 13th, 1846.
" " January 5th, 1847.

2.—Crusader's second Voyage.

Letters of Goddard to Foster, July 14th, 1848.
" " " August 18th, 1848.
" " " August 25th, 1848.
" to Alsop & Co., May 12th, 1849.

Mr. Goodrich, for respondent, objects to the competency of the correspondence of Goddard with Alsop & Co., in this case, because between other parties, and also because it does not appear that this letter constitutes the whole correspondence, in reference to the subject matter of this letter.

Complainant also puts in bill of lading of Crusader, consigned to G. J. Foster, August 26th, 1848.

Letter of Foster to Goddard, October 27th, 1848.

Second agreement.

Third voyage of the H. Erving.

Letters.—Foster to Goddard, February 22d, 1850.
Goddard to Foster, February 27th, 1850.
Goddard to Foster, April 13th, 1850.
Goddard to Foster, March 27th, and 29th, 1850.
Goddard to Foster, May 3d, 1850.
Goddard to Foster, May 11th, 1850.
Goddard to Foster, July 30th, 1850.
Goddard to Foster, August 20th, 1850.
Goddard to Foster, August 31st, 1850.
Foster to Goddard, December 27th, 1850.
Foster to Goddard, January 3d, 1851.
Goddard to Foster, February 10th, 1851.
Goddard to Foster, October 11th, 1850.

Bills of Lading of Harriet Erving's third voyage, consigned to Foster, August 20th, 1850.

Interest should be made up with rests.

Frequent requests of Foster to Goddard, to render account.

Letters—Foster to Goddard, February 22d, 1850.
Goddard to Foster, April 13th, 1850.
Foster to Goddard, September 1st, 1852.
Memorandum, October 7th, 1852.

Respondent objects to this letter, because written long after Foster's withdrawal.

Foster to Goddard, April 30th, 1853.
(Respondent objects to this letter *ut supra.*)
Goddard to Foster, August 4th, 1853.
Foster to Goddard, October 1st, 1856.
Goddard to Foster, October 7th, 1856.
Foster to Goddard, October 9th, 1856.
Foster to Goddard, October 30th, 1856.
Goddard to Foster, November 3d, 1856.
Foster to Goddard, November 11th, 1856.

Robert Spavin. (Called by Complainant.)

I commanded the Harriet Erving on her third voyage. I arrived at Valparaiso, somewhere about December 1st. I think December 8th. I had instructions from Mr. Goddard to go to Mr. Foster, (Objected to by respondent because bill of lading [is] the only proper evidence). In the absence of Foster, I was to go to Alsop & Co., and receive my instructions from them, who would do the business of the ship. I believe I have his instructions to that effect. Foster was there, and attended to the business of the ship. My cargo was prepared there for me in part; I loaded there about two hundred tons, just merely ballast. I then received instructions from Foster to proceed to Coquimbo, and take in copper there; I found it prepared for

me there, all prepared and ready. Then my instructions were to proceed to Talcahuano, there I took in wool. (Coquimbo was out of my way to the northward.) I found the cargo there prepared for me. I had my instructions from Foster in writing. A press copy is produced, dated December 27th, 1850.

Cross-Examination.

Mr. Foster did not go to either of the places with me. I saw the persons referred to in Foster's letter. I said nothing about my instructions. I found him on the spot, and everything ready; he had his instructions. I can't say whether I said to him I was there to receive copper for the ship. He was there while the copper was on board. He weighed the copper, some himself, some by his men. He hired the men. I was at Coquimbo four or five days. The copper was in the yard, four or five hundred feet from the water, with a fence around it. I did not take all that was in the yard. I had nothing to do with lading the copper. I took on board what Baranger brought me.

I then went to Talcahuano, was there four or five days. Jose Gallan was sick at Concepcion; an agent of his put the wool on board, as the copper had been. It was taken from storehouses; the agent put it on board in the same style and manner as the copper had been put on board. We then went opposite, and put on more; the agent went with me to Tome, in the same harbor. I sailed thence for Boston, on the 27th or 28th of February, 1851, I think; I am not certain.

Direct Examination.

There was no necessity for Mr. Foster to go with me to Coquimbo, no use whatever; could get along just as well without him.

Edward L. Stephens. (Called by Complainant.)

I have no personal knowledge of the sale, to the New England Worsted Co. I only know that there is a disputed account, and that soon after I went to Mr. Goddard, January 1st, 1850, (1851,) Mr. William B. Reynolds or some one from him, came down, and made a tender of about $1500, which he said the New England Worsted Co. owned by Mr. Goddard; he said he tendered that as the amount due from New England Co. to Mr. Goddard for the purpose of stopping interest. I told him I had no authority to receive it, but would represent it to Mr. Goddard; he then left. Nothing further was done, in relation to that account, until after Mr. Foster's arrival in Boston, the early part of 1857. He came on from New York to Boston, for the purpose of making a settlement of his accounts; when he took up this account, there was a quantity of black wool remaining on hand, in dispute between Goddard and the New England Worsted Co.; Mr. Foster urged the sale of the wool. I had frequently spoken to Mr. Goddard about it. Goddard claimed that the New England Worsted Co. were to take a certain

proportion of black wool; they claimed that they had taken all they were bound to, so he let this remain, until sold *this* spring. There is a balance of about $2,100, on Goddard's books against the New England Worsted Co., and I suppose the tender was made on that balance. I told Goddard of the tender, as soon as I saw him; he said that the tender was of no consequence, it wouldn't stop the interest. Goddard never did anything about collecting this balance to my knowledge. He told Foster this spring he might go and settle it. Nothing was done after the tender; there the matter rested. I understand that Foster was authorized to go and settle it as he could. I recollect Foster's coming back, and saying something to Goddard. Foster returned and stated that the Company had a credit of $1,789.89, which they were willing to pay but wouldn't pay interest, and Foster urged him to take it; Goddard declined, saying that there was a larger sum due. Foster, I think, then did say—let me take my share of it, but Goddard objected. This was in April last; so far as I know, that was the end of it. The interviews between Goddard and Foster at the store, were very short—very little said.

The amount of black wool in store, sold last May, is credited in their account, although the note given for it has not yet matured.

Cross-Examination.

I took it to be that the tender was for all they said was due, all that they were willing to pay at that time as being due to him, with a view to stop the interest, I think they added.

Complainant introduces letter, Goddard to Foster, March 29th, 1851.

George J. Foster, the complainant, is proposed as a witness.

The respondent objects to the competency of the complainant to testify. Complainant's counsel contend that he may be examined under the rule of court, and the order, referring the case to the Master.

The Master admitted the evidence, *de bene*, but deeming its competency doubtful, in passing upon the case, excluded the same from his consideration.

"I sold a portion of the Crusader's cargo to arrive, and sold for a day and a half until the sailing of the steamer. The Crusader arrived November 29th, 1848, and I sailed on the 30th November, or December 1st, at 12 M. I think I was there a day and a half. I received the advices in reference to her cargo, long enough before to sell her cargo to arrive; considerable time. Necessary time is from two to five days. I continued selling till I left. I suppose there was a balance of cargo amounting to about one-fourth remaining unsold. There are always "old bones." I purchased every particle of the return cargo. Among it were cocoa and coffee, which were unusual articles. I made all the arrangements for the freight, and brought

home the notice to Mr. Goddard. I did not write by the vessel, as I was coming home.

A portion of the cargo purchased by me for the ship, had to be thrown up, as not answering to the contract, and a small amount had to be purchased by Alsop & Co. About one thousand five hundred quintals had to be thrown up. The persons I purchased of reinstated all but one hundred and fifty qs., which Alsop & Co. supplied.

It may take from four to six months to get up a return cargo. I commenced getting up this return cargo August 1st; it took, may be, five months to get it up.

Cross-Examination.

Proves signatures of Alsop & Co. to account of sales rendered by them to Goddard, No. 1, December 31st, 1848.

It was written by Hobson, now in New York. Proves signatures to:—

Paper—	2,	by Foster of Lima,	March 31st, 1849.
"	3,	" Hobson,	June 30th, 1849.
"	4,	" Foster, "	August 30th, 1849.
"	5,	" " "	April 30th, 1850.
"	6,	" " "	April 30th, 1850.
"	7,	" Riley at Valp'o,	June 30th, 1849.
"	8,	" Foster,	November 30th, 1849.
"	9,	" Riley,	December 31st, 1849.
"	10,	" Hobson,	December 31st, 1850.
"	11,	" Foster,	February 28th, 1851.

So far as I know personally, they contain true accounts. I have no doubt of it. They were all forwarded through me, and carefully examined by me.

I arrived at Valparaiso on my return, between July 22d and 29th, 1849.

The cargo on the second voyage of the Crusader was not sent up by the Crusader to Lima, but by freighting vessels.

George R. Sampson. (Called by Complainant.)

I have been a merchant twenty-five years, about twenty years in Boston. It is a custom in all well regulated counting houses, and with all good merchants, to make up and balance their books at the end of every year, stating the balance, and copying it on, the balance bearing interest. This is the custom between merchants with each other, and with agents abroad.

Cross Examination.

We hardly know the term "taking an account of stock," more confined to shopkeepers; we take account of our property. In my experience the partnership takes account of its supposed profits, and credit each partner with his supposed share. If money is lent to a

firm for two or three months, or four or five years, annual rests would be made on that loan, and the compound interest would be allowed.

William H. Vincent. (Called by the Complainant.)

I lived in Valparaiso nearly eight years, from 1845 to past the middle of 1852. I was in the house of Hemenway and Co., and Loring & Co. Hemenway & Co. conducted business exactly similar to Alsop & Co. I knew the Crusader. The time required to get a home cargo would depend on the season. In the summer and fall the shortest time for such a ship would be three months, might requre five months according to the demand. Cargoes are contracted for in Valparaiso, but picked up in the other ports on the adjoining coast. Price of passage from Valparaiso to Panama is $290, I think; frequently detained at Panama fifteen days for a steamer—passage across the Isthmus $25, and from Aspinwall to New York, all the way from $60 to $100. The return passage from Panama to Valparaiso is rather dearer I think.

Respondent moves to amend the account as per paper N now filed, same as withdrawn October 17th and 31st, except item of $1,700, and addition of interest account, which are new items in paper N.

Geo. J. Foster. Cross Examination continued by Respondent.

It is impossible for me to state what are the articles sold by me to arrive of the second voyage of the Crusader, by looking at paper 1, account of sales December 31st, 1848. Nothing would enable me to do that but the note of sales sent by me to Mr. Goddard. Perhaps no cargo was sent without much of it having been sold to arrive.

Direct Examination.

The note of sales is a paper that we send by the next steamer, showing what has been done; but this does not contain any memorandum of what was sold to arrive. No memorandum was kept of sales made to arrive distinct from the others, except our own note made at the time to hold the purchasers.

It is agreed that the Crusader sailed on her second voyage, viz:—

From Boston,	August 26th, 1848.
Arrived at Valparaiso,	November 29th, 1848.
Sailed from Valparaiso for Coquimbo,	December 30th, 1848.
Sailed for Boston,	January 11th, 1849.

And that the Harriet Erving sailed on her third voyage, viz:—

From Boston for Valparaiso,	August 21st, 1850.
Arrived at Valparaiso,	December 8th, 1850.
Sailed for Coquimbo,	December 20th, 1850.
Sailed from Coquimbo for Talcahuano,	January 4th, 1851.
Sailed for Boston.	
Arrived at Boston,	April 7th, 1851.

See also paper containing list of arrivals and departures, which is agreed to be correct.

A. W. Thaxter, Jr. (Called by complainant, and objected to by respondent.)

I have been a merchant in this city twenty-nine or thirty years. Our custom is to make our accounts up to 1st May, every year; make up an interest account, and strike the balance. It is customary for merchants so far as I know, to make up their accounts in this way, at some time in the year, generally January 1st. This balance bears interest.

Cross-examination.

If a loan is made for an indefinite time, we should pay interest from year to year; that is, the balance is struck every year.

Evidence introduced by Respondent.

Letters.—Foster to Goddard, October 28th, 1848.
" " October 27th, 1848.
" " June 26th, 1846.

The account of sales of Alsop & Co., of the cargo per second voyage of the Crusader, numbered from one to eleven.

The account of sales of cargo of the Robin Hood's first voyage in one paper.

The general account current, of Alsop & Co., in six papers, from 1844 to 1848 inclusive. The Tax Bills of 1843 to 1849, and of 1849 and 1850.

1st agreement, Valdivia or Supply, refers to letters put in by complainant, viz:—

Goddard to Foster, August 22d, 1846.
" " October 12th, 1846.
" " October 13th,
" " January 5th, 1847.
Foster to Goddard, June 26th, 1846.
" " July 28th, 1846.
" " December 27th, 1846.
" " January 14th, 1847.
" " January 27th, 1847.
" " February 4th, 1847.
" " February 27th, 1847.
" " April 27th, 1847.

Goddard to Foster (sale of Santiago, October 1st).

Respondent moves to amend account, filed as per paper P. now filed.

That Foster received $15,000 of Alsop & Co., as of December 31st, 1850.

Letter, Foster to Goddard, January 25th, 1851.

Entry in account of Alsop & Co., December 31st, 1850, viz: "Cash paid G. J. Foster by his order, $15,000,00."
Letter, Goddard to Foster, November 11th, 1850.

Rests in the account.

It is agreed that Foster returned to the United States (New York), March 15th, 1856, and to Boston, June, 1856.

Letters.—Foster to Goddard, February 22d, 1850.
Goddard to Foster, April 13th, 1850.
Foster to Goddard, September 1st, 1852.
Foster to Goddard, April 30th, 1853.
Goddard to Foster, August 4th, 1853.
Foster to Goddard, October 1st, 1856.
Goddard to Foster, October 7th, 1856.
Foster to Goddard, October 9th, 1856.
Foster to Goddard, October 30th, 1856.
Goddard to Foster, November 3d, 1856.
Foster to Goddard, November 11th, 1856.

Second Agreement.

Third voyage of the H. Erving.

Respondent puts in as evidence the two last contracts, and the fact that the first one is in the handwriting of Foster, and the second in that of Goddard.

The date of the sailing of the Harriet Erving, (see list as agreed.)

Letters.—Foster to Goddard, February 22d, 1850.
Goddard to Foster, April 13th, 1850.
Foster to Goddard, May 29th, 1850.
Foster to Goddard, June 26th, 1846.
Foster to Goddard, June 29th, 1850.
Foster to Goddard, August, 28th, 1850.
Foster to Goddard, December 25th, 2850.
Foster to Goddard, January 3d, 1851.
Foster to Goddard, January 25th, 1851.
Goddard to Foster, November 11th, 1850.
Foster to Goddard, February 25th, 1851.
Foster to Goddard, March 25th, 1851.
Foster to Goddard, May 8th, 1851.
Foster to Goddard, May 17th, 1851.
Goddard to Capt. Spavin, August 19th, 1850.

(Objected to by complainant.)

The fact, admitted, that Foster joined the house of Alsop & Co. Jan. 1st, 1851, and see letter February 22d, 1850; the fact admitted that Foster did not go to Coquimbo in the Harriet Erving, see letter June 26th, 1846; the fact, admitted, that Alsop & Co., after January 1st, 1851, continued to do the business of Goddard;

that Shirley Erving, the new agent of Goddard, reached Valparaiso on or about November 1st, 1851; that the account of sales signed by Alsop & Co. were rendered by them to Goddard.

The dates of the departure and arrival of the Crusader, on her fourth voyage (see the list).

The account current, rendered by Alsop & Co., of the years 1850, 1851, 1852, 1853 (in six papers now filed). The account of sales of outward cargo of the Harriet Erving's third voyage, numbered from 1 to 12 (12 papers filed).

The account of sales of Alsop & Co., of outward cargo of the fourth voyage of the Crusader (in 14 papers filed).

The account current, rendered by Alsop & Co., December 31st, 1852.

Bill of lading of third voyage Harriet Erving, copy of invoice of outward cargo third voyage of Harriet Erving.

Invoice of return cargo of third voyage of Harriet Erving.

Respondent puts in as evidence, to prove items in corrected account on paper P.

1st Agreement.	[1]	Bill of William Dory, receipted for	$86	86
	[2]	" " "	90	22
	[3]	" P. Dunbar, "	120	91
	[4]	" D. R. Lecrow, "	9	65
	[5]	" James Weld & Co., "	135	82
	[6]	" N. S. Greene (postage), "	5	68
	[7]	" Commercial wharf "		56
	[8]	" John T. Scoville (wages), "	28	00
2d Agreement.	[1]	Bill of Thomas H. Dexter, receipted for	$10	00
	[2]	" Ballard & Prince, carpets,	45	09

Edward L. Stevens, examined by respondent.

I am bookkeeper of Goddard; went into his employment January 1st, 1851; my business has been keeping his books and transacting such of his business as I could without reference to him. I commenced with Samuel Parkman, Jr., as bookkeeper, and I have kept books fifteen or twenty years. Part of the time I have been in business myself. The first time I saw Mr. Foster in Boston, was the early part of this year (1857) I think. I know that he arrived at New York some time in 1856, and was expecting him on for some time. I know that Goddard kept store on Union Wharf for eight years previous to my going there; that is my impression. Previous to that, he was on Central Wharf. For a year or two before I went there, I was in his store on business for others; previous to that I was not in his store. He has carried on Valparaiso business extensively since I have been there. His business has been almost exclusively with Valparaiso trade; sometimes he has sent one of his ships to the south for cotton. I had no occasion to

know about his business previous to my going there; knew generally that he was in the Valparaiso business.

(Examination suspended.)

The account in reference to the Valdivia marked G is withdrawn, having been objected to, but is used as a memorandum of what respondent proposes to produce.

Mr. Goodrich stated that the paper now produced, made up by Mr. Stevens, comprising only what belongs to the Valdivia, shows a profit of $8,669 10, proposes to prove the items in this account, and then prove other items not known to Mr. Stevens, which will add to the debit, and reduce the amount of profits.

Examination of Stevens resumed.

The entries in reference to the Valdivia, on paper H, were made by Matchett, who was then bookkeeper of Goddard. The items in paper H were all taken by me from the books of Goddard, except the item under "January 12th, 1847." A manilla hawser or towline, "furnished by me, $233 63."

This item I do not find in Goddard's books. I placed it there by Goddard's directions. I found this item in an account made up between Ewell & Goddard, in reference to this ship, made up by Mr. Machett.

[The competency of this evidence objected to by plaintiff.]

All the rest of these items I found on Goddard's books, part of them charged to the ship Valdivia, and part to Ewell on account; the books, so far as appearances, appear to have been regularly kept, and entries properly made. No commission to Thaxter for selling this vessel is on Goddard's books, or on paper H. I find a bill among the papers sent in to Mr. Goddard for commission for selling this vessel $1125. The bill has not been paid. They have sent for it while I have been with Goddard.

In paper G there is an item of $450, November 20th, 1846, which is the sum that Goddard was willing to allow them, but the bill has never been paid. The bill was rendered in 1846.

In paper H there is no charge for Goddard's personal time or services in building the vessel. There is one charge of $2.00 for horse and chaise to Medford; that is the only one on the books.

In paper H the item of 1847, January, "$1,843.20," is not included—is included in paper G.

The general account rendered, marked No. 1, No. 1 A, No. 1 B, No. 1 C, No. 1 D, No. 1 E., Crusader, 2d, No. 1, under first agreement, and No. 2, No. 2 A, No. 2 B, No. 2 C, No. 2 D, and Harriet Erving 3d, No. 2, under 2d agreement, were all made up by me, and are in my handwriting.

In the computations of interest in those accounts I have made no annual rests; I have carried interest from one period to the close. If annual rests of interest had been made in the first general account, it would have diminished the apparent profit, because the bal-

ance of interest is large. I say the same as to the second general account.

The transactions all took place before my going with Goddard. The entries in these accounts referring to the Valparaiso business, the business done out there are taken from the account of sales, and the account current rendered by Alsop & Co., and are correctly taken by me. I have examined these accounts current from year to year, to see that the balances were correctly brought forward from year to year, and have examined the account of sales with the invoices, to see if all the goods are accounted for.

If the accounts of Alsop & Co. are true, then all the credits belonging to Valparaiso, have been carried into the accounts made by me. So far as the items in the accounts made up by me, of business done here, the entries were taken from the books of Goddard; the entries in those books seem to have been made at the time they purport to have been made. Seven-eighths of them I should think, were made by Mr. Matchett. Assuming Alsop & Co.'s account to be true, and the entries in Goddard's books to be true, the accounts made up by me are correct. I endeavored to make them up correctly. I have been obliged to do it without assistance, and a great pressure of other business upon me. The first time I really set down in order to make up an account for settlement, between Foster & Goddard, was about a year ago. I then began to collect the papers, &c. I did more or less from last September, towards making an account, but being alone, and having no one to make inquiries of, I made necessarily slow progress. After Foster arrived we pressed the matter forward as much as we could, Foster and I, in order to arrive at an approximate result. Foster was at the store in March and April, more or less, and I exhibited to him the books and papers that he called for. There was no design to keep from him any books or papers. There were a good many papers, letters, &c., that could not be readily found. After the order of the master in reference to the counting room and books, the books and paper of Goddard have been accessible to them as far as called for.

Cross Examination by Complainant's Counsel.

I don't recollect seeing Foster before this spring. He came on for the purpose of settlement, and spent a good deal of his time at the counting room. There is an account on the ledger, containing certain charges against Mr. Foster, but contains no credit of any of the profits of any adventures during these contracts. Papers No. 1 A, and No. 1 E, on the ledger account, there are certain charges against Foster; I ascertained from conversation with him that a part of the charges did not belong to him personally, but to the general business.

Paper No. 1 A, contains the general charges on the ledger against Foster, and the Dr. side of paper No. 1 E, contains the private

charges against Foster on the ledger, and also showing the supposed amount due to Foster, under the first agreement. The result of No. 1 A, is carried into general account No. 1. General account No. 1 shows the general result of all the other accounts, except paper No. 1 E. Papers No. 1 A., and the Dr. side of No. 1 E, contain all the account on the ledger with Foster. There are no items of credit except one of $34. Goddard's books did not on the face of them, show the profits or loss on any of these transactions. The materials were there from which the profits could be made up. The outward invoices and the sales of the *homeward* cargoes all seem to have been entered regularly. The books were not kept so that any one could satisfactorily arrive at the result of these adventures, whether of profit or loss, without reference to the papers of Alsop & Co.

Respondent objects to this interrogatory, because it excludes from the consideration of the witness, a part of the material which goes to make up the account, the question being, "were the books so kept that any one from an examination of the books alone could arrive at any satisfactory result, as to the profits or loss of these adventures?"

Question. Could any one, a competent accountant, by taking these books and Alsop & Co.'s account, arrive at more than an approximate result?

Answer. With considerable time, and the vouchers Mr. Goddard had then in the store, I think he could. There might possibly be some papers necessary for perfecting the account not at his store. I should think it would take a person three months; all of three months, devoting himself to it, to make up a proper account. I never was allowed to devote myself to it for three months. I had other business which must be attended to. Foster and I worked in the spring about two months I should think; we arrived then at an approximate result; we made then what we call skeleton accounts. They are now at the store. Respondent did not see these accounts to my knowledge. He knew that I was at work upon them. He must have known when we came to a close. I have no doubt that he asked me the result and I told him, and never to my knowledge did he look at the account. I discovered a very material error in the interest account contained in the skeleton account. In arriving at the result I made a material mistake in transposing the figures of the interest account in carrying to Creditor what should have been carried to *Debtor*. Then in the second account there may have been some expenses of store, &c., not included in the first account. Correcting this interest account, and taking out the Crusader's second voyage under the first agreement, and the Erving's third voyage under the second agreement, made the principal difference in the account; these were included in the first account. The first accounts were made up from the same sources as those filed before the master. Mr. Goddard objected to the Crusader and Harriet Erving being put in. We got through with the skeleton accounts in the latter part of April, 1857.

I first heard of an objection to the third voyage of the Erving, during the making up of the accounts, in a conversation between plaintiff and defendant. Defendant distinctly stated that he objected to the voyages going in, the Crusader and the Erving; Mr. Foster claimed them.

Question. Whether Goddard did not afterwards admit that the third voyage of the Harriet Erving ought to go into these accounts?

[Respondent objects to this interrogatory, on the ground that his admission if made, was not competent to control his rights under the written contract.]

Answer. He never made any admission to me; he objected all along to the voyages going in. I don't think I ever did hear Goddard admit to Foster that that voyage ought to go in. It was put into the skeleton account by me, without reference to him, because I supposed it ought to go in. If the books had been kept then, or as they ought to have been kept, they would have presented a little different result from what they now do; they would have presented a result without the necessity for so much reference to other papers; I have no knowledge that Goddard was engaged in any other business than this Valparaiso trade. Some four or five different vessels were engaged in this trade, under the first agreement, Robin Hood, Lenox, Santiago, and Charlotte; under the second agreement, the Crusader and the Harriet Erving.

I have no recollection of Foster sending a message by me to Mr. Goddard; I think Foster may have requested Goddard to make out his account and pay the balance, at two or three interviews at the store. Foster was anxious for a settlement, to bring it to a close. I think that he may have said that the accounts were made out, and I think very likely asked me to show them to Mr. Goddard; I told Goddard of the accounts being made out, but he never did look at them to my knowledge. I never knew him to examine them. Foster may have said to me he wished me to go with the account to Goddard, and ask a settlement. I never went expressly with such a message, but stated to Goddard as before stated. Foster did request me to say that unless a settlement was made, he would have to sue, and I think I did say to Goddard, that unless settled there would be a suit. Goddard may have said in reply, that it would be some years before the thing would be settled, and that it would not be as well for Foster to take that course.

No. 1 B. The books show what payments were made and to whom, but *not* on what account they were made. I had therefore to refer to the bills on file to ascertain on what account the payments were made. There was nothing done until the spring of 1857. There were some preparatory steps taken last fall in getting the papers together, and I tried to learn something about the account; I tried to inform myself for going into the books. I spent considerable time in October, but we were employed in other business. I do not think that much was done until the spring of the present year.

There are no items of any magnitude in these accounts except what is drawn from the books or papers: I don't think of any thing. They were intended to be a transcript from the books. On paper No. 1 D, the first item—"1849, February 28th, to commissions on sail ship Charlotte, at 5 1-2 per cent., $1,382.50"—was not on the books of Goddard. It was made up by Goddard's directions, he saying that he would claim a commission on the sale of the Charlotte, saying it had never been charged. That was all that I said about it, and I put it down. The date shows the time of sale, I suppose. There is a ledger account of the Charlotte, the only account with her, showing the balance of $9,300.16; four papers K, are correct copy of ledger account, except item of $16,000.60, which on the ledger is $

There is an account on the ledger with the Valdivia. It remains open; she stands credited with the amount of sale, $45,010.00 The paper H, beginning with item "1846, September 15," does, except interest item, contain all the Dr. items on ledger account with the Valdivia. The other preceding items are contained in the account of Ewell on account of the Valdivia, except for manilla hawser as previously stated.

Direct Examination.

The skeleton account, under the 1st agreement, were the same as the one here, except the interest mistake, and the second voyage of the Crusader. I made a computation and comparison with Mr. Goodrich with that result. The skeleton account under second agreement so far as it went, excluding H. Erving's third voyage, is substantially the same as the one here; some few items of expense of business in the account filed.

The item of 27,000 received from Charlotte on the ledger account, includes also something on Charlotte included in sale of Charlotte.

October 31st, 1857, respondent puts in letters—Foster to Goddard, September 29th, 1848. Goddard to Foster, January 23d, 1845. The account current of Alsop & Co., December 21st, 1849.

November 4th, 1857. Respondent puts in the contract of Goddard & Ewell to build the Valdivia—the contract of sale of Valdivia—Goddard to navy agent, Dec. 7, 1846—the fact that no register was taken out of the Valdivia or Supply in the name of Goddard.

Capt. A. A. Frazer. (Called by Respondent.)

I am a ship broker and have been 18 or 19 years. I recollect purchasing the ship Charlotte for Goddard; don't remember now when it was; I think the ship then lay at New York. I turned to my books a few moments ago and found that she was sold for $20,000.00; but on reflection, after purchase she was found to be defective and some deduction was made; how much I cannot now state. What I state is from running over my books this morning,

taking no minutes and making no calculations ; January 1, 1849, I think was the date. The excitement then began I think about getting second-hand ships to carry passengers to San Francisco. Many old ships were sold for $6,000, $8,000, or $10,000.00 more than they would have done previous. At the time the Charlotte was put up for passengers for San Francisco she would bring a great deal more than she would have done one or two years before. I think I recollect that she was up for passengers for California. I should think that she was of considerable more value when she was up for passengers than she was three or four months before that. I don't wish to state particularly about three or four months, but I mean that vessels were worth a good deal more after this California excitement than they were before. From a memorandum on my books I find that I purchased the Capital January 6th, 1849, at Newburyport. I wish to say that second-hand ships advanced very much after this excitement, and more in proportion than new ships, because it was then supposed that ships might have to be abandoned in California, and therefore the object was to get ships just good enough to carry passengers safely there.

It was admitted that the Charlotte was put up for California passengers, January 11th, 1849, and was advertised on that day.

Vernon Brown. (Called by Respondent.)

I recollect the ship Charlotte, owned by Goddard; recollect she was put up for California passengers in early part of 1849, January or February; vessels were higher in February and January than they were in October, owing to the gold; certain class of ships, such as the Charlotte.

In instances it was twenty-five per cent. higher. Generally it was considerably higher for ships like the Charlotte.

J. H. Cheney. (Called by the Respondent.)

I am a ship broker, of firm of J. H. Cheney & Co. The firm of Bruce & Cheney advertised the ship Charlotte for passengers for California, in January, 1849. There is an entry of a passenger taken January 14th, 1849. The ship was fitted and prepared for a passenger ship, in that month, by Goddard. The Charlotte was sold previous to March 5th, 1849. We then charged our commission; the sale had been taken out of our hands—should judge the sale was in February. Between October 3d, 1848, and the middle of February, 1849, there was a material advance in ships of that class, on account of the want of ships for California. We had a ship before this in December, 1848. There was an excitement at that time for ships for California. The ship Oxford was the first vessel advertised for California, advertised about December 10th, 1848; December 16th, first entry for passenger. The excitement certainly increased for two months after that. There was some flustration during that period; one steamer would bring good news,

and another bad. I should say there was a considerable advance on a ship like the Charlotte.

Cross-Examination.

The Oxford was the first put up by us, and I think the first put up. We charged commission on the Charlotte $200. We usually charge one per cent.: we got the amount to charge upon, I have no doubt, from Goddard; I presume he paid it shortly after we knew of the sale. I presume he has a voucher. I know that it was paid, don't know whether it was paid to me personally. The charge of commissions on our books is March 5th, 1849.

William W. Goddard, the Respondent.

I believe the paper, containing account of extra work by Ewell, was made at the time, for the reference to whom the controversy between Ewell and myself was referred, as what I was willing to allow Ewell for extra work. I know it is an original paper, because I see some of my writing on it in pencil.

Taxes. I owned a little stock independent of the property in this business, say $10,000.

Some further evidence was introduced by the respondent, relating to the items of storage, taxes, &c., but as no exception has been taken by the complainant to the finding of the master as to the amount to be allowed the respondent on these items, it is agreed that the evidence relating to the same be not reported.

May 5th, 1858. The respondent moves for leave to file *de bene esse*, and to be allowed the account marked, "Domestics, May 5th, 1848, E. M.," and introduces the following testimony, to support the same.

E. L. Stevens.

I commenced with Goddard, January, 1850. The purchase of goods in this account was made in August, 1850. I know that Goddard made a large purchase of domestics of Lawrence and of Page, and shipped from time to time. Part of the purchases were made in 1851; no loss on the goods purchased in 1851, but on the lot bought in August, 1850, of five hundred and sixty-ones bales. Goddard commenced making sales by Fiske, a broker in New York, and here in 1851, continuing to August, 1851. Fiske made return to me of account of sales. Two of the notes taken by him are unpaid, Perkins and Brooks, of New York, $1,050, and $720; they failed. Fiske subsequently failed, and had at the time in his hands $2,700. These items make the balance with interest $6,319.33, as per account now filed. I never thought very favorably of Fiske, but I saw that he had Goddard's confidence. He formerly was a dry goods merchant, failed, and then took up brokerage business. I don't know whether he was employed by others; suppose that he was.

May 6, 1858—Mr. Stevens (resumed).

I made a mistake in stating the time I went into Goddard's employ. It was January, 1851, and not 1850.

Those goods are the great article which Goddard sent to Valparaiso. I have no personal knowledge of the purchase of these goods, except from these books.

Cross-examination.

The Harriet Erving sailed August 21st, 1850.

The respondent also puts in the two papers, marked "Domestics," May 5th, 1858."

The complainant in reply, puts in the fact—That the Harriet Erving's third voyage was the last one in which the parties were jointly interested, as claimed by him (the respondent of course not admitting that the complainant had any interest in this voyage), and that she sailed on this voyage August 21st, 1850, the fact that the Crusader sailed on her fifth voyage November 6th, 1850, also the letter of Goddard to Foster, dated August 20th, 1850.

By agreement of the parties all the correspondence between them was to be taken as in the case, but those letters only are mentioned in this report, which were specifically referred to, or brought to the notice of the master.

June 2d, 1858. E. MERWIN, Master, &c.

Extracts from Letters, referred to in the Master's Report.

Goddard to Foster, January 23, 1845.

Since my last to you per Robin Hood, which sailed on the 24th Nov., I have concluded the purchase of the Charlotte, at 18,650 dollars cash, as she laid in New York, which is considered an excellent bargain for me.

Goddard to Foster, March 17, 1846.

I have contracted for a new ship of 550 tons, in the hopes of having one that will make the outward passage in sixty-five or seventy days. What shall be her name? I understand that Valdivia, the name of a province in Chili, was that of a distinguished general, the Washington of Chili. Perhaps you can give me a better or more appropriate appellation.

Goddard to Foster, March 18, 1846.

Do not, however, suffer our goods to be forced upon people at a sacrifice. My object is to supply the market at the highest point, and deeply mortified should I be to learn that Mr. Miller had afterwards obtained better prices.

Foster to Goddard, March 25, 1846.

To show you that your remittances are not, and cannot be got up

in a moment, I am at the present moment arranging for the "Santiago," and have contracted for a considerable lot of smooth copper, deliverable in all June. If such things were not done, your vessels could not leave the coast with the regularity of packets as they do.

Foster to Goddard, June 26, 1846.

In all cases, I shall go to Coquimbo, as I saw when there in the Charlotte, that they are not to be trusted. As to the name of your new vessel, the Valdivia is a good name.

Foster to Goddard, July 28, 1846.

As to your new ship, I shall expect her in November, and hope to see a wonderful vessel.

Goddard to Foster, August 22, 1846.

Captain Millett waits for the Valdivia, which will be despatched in November. The Valdivia's cottons will certainly cost 5 per cent. if not 10 per cent. less, and I expect that you will be entirely sold out of the article when she arrives.

Goddard to Foster, Oct. 12, 1846.

The Valdivia will be launched to-morrow, and will be our next ship. She will not, however, sail earlier than the 1st to the 15th of December, it being impossible to obtain our cotton goods before that time, although engaged some time since.

Goddard to Foster, Oct. 13, 1846.

Do not sell anything to arrive by the Valdivia.

Foster to Goddard, Nov. 14, 1846.

I have more than 2000 qtts. of very fine wool, principally white and *here*. My intention is to send the Charlotte to Talcahuano for her wool, to save going there in winter. I shall then have collected sufficient for your new ship here, and can give her great despatch.

Foster to Goddard, Dec. 27, 1846.

I have your esteemed favor of Oct. 12, per Mr. Matchett, and do not much regret the detention of the Valdivia. The only thing I feel unpleasantly about is the fact of your purchasing so many D & stripes We are looking for the Valdivia, as rumor says much about her. If she be not all you have always talked into me, I shall be greatly disappointed.

Goddard to Foster, Jan. 5, 1847.

I have now to advise you that the Santiago will sail to-morrow; doubtless you will be surprised, and perhaps disappointed in seeing this vessel instead of the new ship, but the truth is, I have been tempted to sell her to our Government for some nine or ten thousand dollars above cost, cash in hand. She is now called the Supply.

Foster to Goddard, Jan. 7, 1847.

The expenses of Mr. E. will be about $300, as will appear in account current to be forwarded by Valdivia.

Foster to Goddard, Jan. 14, 1847.

I shall have in Talcahuano about 4000 qtts. of wool, costing at least 6½ per cent., but hereafter I shall obtain it lower. Therefore the Valdivia must go there, and perhaps, from her swiftness, she can afford to do it better than any other of your vessels.

Foster to Goddard, Jan. 27, 1847.

I am very sorry to receive your notions upon wool. The purchase made for the Valdivia was in accordance with your advices per Rainbow, and she will have to go to Talcahuano.

Foster to Goddard, Feb. 4, 1847.

I only hear of the Valdivia or her cargo, by reports in the street, from Huth, Gruning & Co., who may think it annoys me.

Foster to Goddard, Feb. 27, 1847.

I have none of your esteemed favors, but I have heard of the sale of the Valdivia, and congratulate you upon the successful issue.

Foster to Goddard, April 27, 1847.

I was disappointed in not seeing the Valdivia, but am more so in not seeing the Santiago. However, I am glad you have arranged for two other vessels, and hope we shall be able to depend hereafter upon eighty day passages.

Goddard per S. E. to Foster, Oct. 1, 1847.

The Santiago arrived on the 17th Sept., and to-day is sold for $24,000 cash, which is about the cost, less copper and spare outfits. The new ship will be launched in ten days, and sail Nov. 1st.

Foster to Goddard, Oct. 27, 1847.

But I shall go no more to Talcahuano for either wool or copper.

Foster to Goddard, Nov. 12, 1847.

The Charlotte will be despatched for Coquimbo and Talcahuano in a few days. This will be my last expedition to that place. Thus far it has been unavoidable.

Goddard to Foster, July 14, 1848.

The Crusader arrived on the 3d instant, in good order. I have not determined, but think of sending you both these ships a few days apart with cheap cargoes. One of them will sail in four or five

weeks, and will probably take out, say (then follows list of cargo). The Harriet Erving will be launched on the 18th.

Goddard to Foster, Aug. 18, 1848.

I have but an hour, my dear Foster, to inform you that the Crusader, Capt. Miller, will sail on or before the 25th. My wish was to send the new ship first; but finding to my surprise so many voyages projected, I determined to push off the Crusader at once, as she could be got to sea ten days earlier, and will probably be the first out . . . I shall not send the new ship for two months. It is necessary that the ship meet great despatch, and I expect her back in six months.

Goddard to Foster, Aug. 25, 1848.

The Crusader is now loaded, and will be ready for sea to-morrow noon, and being rather light at sixteen feet, I expect will make a good passage out. My letter of 18th inst. overland, duplicate in part, inclosed, gives most of the information I have to impart. The destination of the new ship will depend much upon the character of your advices by next mail. Should she go to the coast, she probably will not sail for six or eight weeks. The prospect is good for a voyage to Calcutta, which may bring her up. (Then follows remarks on cargo and returns.) Return me this ship, if it be possible, in six months. I want to keep her distance right between the other two. Aug. 26—the wind is still east, and the ship is to be towed out by the steamer.

Foster to Goddard, Aug. 29, 1848.

As to copper for your next ship, you may *positively depend* upon it at 15¼ cents on board, and *can sell accordingly, to arrive*, say, 10,000 qtts. of the best you ever saw . . . My present contract will enable me to despatch your vessel immediately, and if your ship arrives by the first of November, my arrangements in way of credit are such that your copper will not cost over 15⅛ cents. Since commencing this letter, I find that you can count upon your copper costing only 15⅛ cents—the best arrangements made since I have been upon the coast.

Foster to Goddard, Sept. 29, 1848.

I shall not only wait for the Erving, but if she has to go to Cobiga, I may be detained here until December. If produce should go down to a speculative degree, I should also wait here in hopes of doing something for your interest. Still, my present intention is to leave in Nov. after despatching the H. Erving.

Foster to Goddard, Oct. 27, 1848.

I have your valued favors of 14th and 21st of July, and note carefully their contents. But I wish you could have written with more certainty as to the cargo. Your steel will arrive to a good market. I

suppose the sheeting copper will bring 33 cents, or thereabouts. Under existing circumstances, your cargo is very well assorted, and I can only regret that you have not been able to obtain all the articles. As for myself, I shall try to leave this in the steamer of the 30th of Nov.; but may possibly think, if your interest require it, of remaining until Dec. My desire for reaching home is very great.

Foster to Goddard, Oct. 28, 1848.

Please to note, that I shall probably leave this by the steamer of the 30th of Nov. 29th. I have made up my mind that it will be necessary to leave on the 30th November.

Goddard to Alsop & Co., May 12, 1849.

I have the Crusader now ready for sea, bound to Valparaiso, and to your address, in case Mr. Foster, who will leave here on the 19th instant, for your place, via the Isthmus, should not arrive out in season. To conform with my arrangements here, it will be necessary you should keep the accounts of the Harriet Erving's 1st voyage distinct from any other. Also, that you should open a new account with me, commencing with this, the Crusader's 3d voyage. Now that I have commenced a new arrangement with Mr. Foster, I would request the favor that the cost of my goods be *not* made known to any party in this country.

Foster to Goddard, Feb. 22, 1850.

After a great deal of reflection on the subject, I have concluded to join the House of Messrs. Alsop & Co., on the 1st of January, 1851. I will manage your business as usual, until the 31st of Dec., which will afford you ample time to make your arrangements for sending some one out, if you be inclined. I advise your having an agent on the coast, as frequent suggestions can be made, of which he can take advantage, when a member of a house cannot take any general responsibility. If, however, you should send no one, your instructions should be discretionary as before. Most constituents send positive orders, and in this respect, you have always held an advantage. I shall always take great interest in your affairs, and you may depend upon my assisting any agent you may have here, to the utmost of my abilities.

Now with regard to myself, I desire an account, as I wish to put every dollar I may have into the concern. It will not be difficult for you to agree upon an amount which shall be nearly correct, up to the receipt of this letter. As this is a matter of the greatest importance to me, I am certain you will exert yourself to meet my views. After our long and satisfactory connection together, I must say that I leave it with many regrets, and I doubt not but the feeling is mutual. The truth is, however, that the connection to a certain extent, will still exist. But by the articles of this house, no

active partner can have any interest out of the establishment; and they are bound down in the most particular manner. I shall therefore by return steamer look for something decisive from you, upon what I have written above, as you will see at once the necessities of my position. The arrangement can be made at once by drawing upon you, which probably would be the directest, and at the same time the most economical manner.

Goddard to Foster, Feb. 27, 1850.

The Crusader sailed this morning. The Crusader and Erving will be so near together, that I shall probably send a third vessel in July.

Goddard to Foster, March 27, 1850.

Indeed I think the Erving's will be the next cargo sent, as the Corsair, the only vessel I know of to interfere, will probably be sold.

Goddard to Foster, March 29, 1850.

Of course I am now expecting the Erving in a few days, which vessel will be returned to you at once to make room for a third ship in July, and with the advantage of our presses, I shall expect an immense quantity of wool this year.

Goddard to Foster, April 13, 1850.

I am very glad to learn your decision to join the house, it being what I would have advised for your own interest. Your wishes will be complied with, as speedily as possible.

Goddard to Foster, May 11, 1850.

The Erving is a very sharp ship; I do not make this statement because I want the Erving and Crusader loaded to 22 feet, for you know I prefer to have our vessels in trim, to make good passages.

P. S. I feel that our presses will enable you to send immense quantities of wool to great advantage by our own vessels, as also on freight by other vessels.

Foster to Goddard, May 29, 1850.

I am much obliged for your kind expressions as to my joining the house. It is advantageous in point of position, but as to emolument I have concluded that it would have been quite as much for my interest to have remained with yourself. * * * I did not expect you would be able to show me whether you intended sending Mr. Erving immediately or not. Be that as it may, you may rely with safety upon my exertions and interest in your favor as much as ever, and also as if you had an agent upon the spot. As to my account, I am obliged to you for your readiness, as it is of all importance in my arrangements here with Messrs. Alsop & Co.

Foster to Goddard, June 29, 1850.

In connection with the above, allow me to request that in case you send no one out here, I wish you to send me in writing, formal discretionary orders with regard to operations.

Goddard to Foster, July 30, 1850.

I wish to advise that the Erving will sail in 15 or 20 days, commanded by Capt. Spavin, and good as new. She will take out, say 1000 bales 3-4 and other articles so near your mem. of May 29, as expedient.

Goddard to Capt. Spavin, August 19, 1850.

Having appointed you to the command of my ship Harriet Erving, I wish you to proceed in her with all possible despatch direct to Valparaiso, *where my agent*, Mr. George J. Foster, or in his absence, Messrs. Alsop & Co. will dispose of your outward cargo, provide for the wants, and direct your further movements.

Goddard to Foster, August 20, 1850.

I have to advise you that the Erving will sail to-morrow, Spavin, master, with a full cargo and four passengers for Valparaiso. Notwithstanding many of these goods are of high cost, nearly the whole of them have advanced considerably since purchased; cotton goods so much so, that I shall retain the 560 bales shirtings for the Crusader, rather than save the interest by returning them.

Foster to Goddard, August 28, 1850.

And only hear by Mr. Bartlett's letters that the Erving was loading on the 5th of July. * * * I am also very glad to hear from Mr. Hobson, that you intend sending Mr. Erving out. I think it necessary and will serve him every way. I have set on foot your contracts for wool next season upon the same basis as last season, and hope to obtain large results.

Goddard to Foster, August 31, 1850.

The Erving was towed to sea, on the 21st, drawing 17½ feet. Her cargo consists of (Then follows List of Cargo.) Copper; I have sold 200 M lbs., to arrive, at 17½, 6 months. Goatskins, I shall obtain 70 cts. for all ours, if of good weight.

Goddard to Foster, Sept. 9, 1850.

That the like may never happen again, should such a chance occur, I take this opportunity of expressing my desire that you will hereafter embrace all good opportunities by shipping our own merchandise, or purchasing of others, when it seems an object, as was understood between ourselves when last you were in the States. Copper; Hemenway has sold all his to arrive at 17 and 17¼ cts.

and I have sold 300 M lbs. to arrive at 17½ cts. Wool; I shall get 14 cts. for all ours.

Goddard to Foster, Oct. 11, 1850.

I intend to keep the Crusader here but three weeks, if she arrives in safety, and hope you will give both ships very great despatch, so as to be ahead once more.

Goddard to Foster, Nov. 11th, 1850.

My letter to Messrs. Alsop & Co. of this date, addressed to them, because you will doubtless have joined that house on or before the arrival of the Crusader, gives all the particulars regarding her present voyage. Mr. Erving will probably go out in the H. Erving, so that until his arrival, I shall consider it a personal favor if you will advise me individually as heretofore.

I am especially desirous to oblige you in the matter relating to your connection with the house, and notwithstanding no portion of your capital should, by good rights, be withdrawn until all the liabilities of our joint relations shall have ceased, I hereby authorize you to draw on Messrs. Alsop & Co., or on myself, at sixty or ninety days, as you may see fit, for the sum of ten thousand dollars, on account, the difference between us to be adjusted as soon as those risks can be terminated.

Foster to Goddard, Dec. 25, 1850.

The Harriet Erving arrived here on the 8th in 108 days passage, in fine order. The ship will have 8000 quintals of copper, at about 14 5-8 cts., and some 80 quintals of old copper, at 13 cts.; 4,000 quintals of wool at 6½ cts.; 300 quintals of merino, at 11 cts.; 1,000 quintals of Brazil wood at 18 rls.; your goatskins at 40 cts. The ship will fill up entirely with wool, all of which will be pressed.

Foster to Goddard, Dec 27, 1850.

Please find enclosed, invoice and bill of lading of copper, Brazil wood, wool, goatskins, old copper and also debenture certificates.

Foster to Capt. Spavin, Dec. 27, 1850.

You will please proceed to Coquimbo, and there receive from Mr. Braunninger about 4,000 quintals of copper, and thence to Talcahuano, where you will forward your letters to Don Jose Galan, of Concepcion, and will take on board all the wool you can carry; recollecting to enclose one bill of lading to Mr. Goddard, or asking Galan to do so.

In case of any trouble about men, never delay the ship, but pay what is necessary and get ahead with voyage. I avail myself of this occasion of complimenting you upon your great despatch here, and am certain it will be much appreciated by Mr. Goddard.

Foster to Goddard, Jan. 3, 1851.

The H. Erving sailed punctually on the 27th ult., being here only 19 days, of which five days were lost in holidays. I enclose her papers. The wool invoice we shall forward as soon as we receive it from Talcahuano.

Foster to Goddard, Jan. 25, 1851.

I have your esteemed favor of Nov. 11, and am much obliged for the kind expressions therein contained. In anticipation of my account, I had entered into compromises of $15,000, which sum I shall have taken up on the coast before this shall have reached you. I do not suppose it will be material to you, and doubt not your acquiescence. I believe you are sufficiently aware that I have worked very hard in your employment and I shall have your interest much at heart. Still, I am glad that you intend sending out Mr. Erving, for there are many advantages perpetually occurring which a house cannot embrace. I will pay him every attention and suggest to him at all times anything that may occur for your interest. * * * I shall write you from time to time a private letter when I see that your interest requires it; but the berth I have taken is a very laborious one, and I have wished a thousand times that I was back with you. You have really no idea of it. It is not only the sales, but the great weight of correspondence attaches to it likewise. All correspondence with you will be managed by myself. Write occasionally, as you have time.

Goddard to Foster, Feb. 10, 1851.

I received yesterday, Sunday, your much valued favors of 25th of December and 3d January last, and am gratified to learn the safe arrival of the Erving, as also greatly pleased with the despatch you gave her. Your sales are good, and I hope the gunnies will be worked off at 18 cents.

Foster to Goddard, Feb. 25, 1851.

I have only time to write you a few lines privately, and indeed have not much to say. In correspondence from the house, you will be abundantly found in information. I intentionally omit a list of cargo until next mail.

Goddard to Foster, March 27, 1851.

Your own as also Messrs. Alsop & Co.'s esteemed favors of 16th and 25th of January, were duly received. I shall be greatly pleased to receive private advices from you very often. Mr. Erving will undoubtedly go out with Capt. Spavin, whom I am now looking for daily. For the Erving's copper, I shall get 17¾ and 18 cts., 16 cts. for the coarse and 24 cts. for the merino wool. Our goatskins at 30 cts. per lb. have given 75 cts. each. The Chili skins averaged

but 2 42-100 lbs. while the Peruvian weighed over 2 75-100 lbs. The Chili skins, however, are much the most valuable by the pound, as they contain no salt. I am selling our hats at $21 per dozen and want no more.

Foster to Goddard, May 8, 1851.

I write you a few lines, which perhaps would be out of place in the correspondence of the house.

Foster to Goddard, May 17, 1851.

We are not writing to the U. States, by this opportunity, and I expect you to keep the knowledge of this letter entirely to yourself.

Foster to Goddard, Sept. 1, 1852.

I have intended to write you a few lines before upon the matter of my account with you. I know very well that with your business upon your hands, you cannot give it your personal attention, and I propose that Mr. Matchett, or some other accountant in whom you have confidence, be employed in getting up the accounts, and I will cheerfully bear my share of the expense.

I am certain you will not hesitate in doing me a personal service like the above, as it is of great importance to me in assisting me to leave this country much sooner than I otherwise could, where I enjoy nothing and sacrifice much.

Foster to Goddard, April 30, 1853.

I wrote you some time ago upon the subject of my accounts, proposing to have them made up by any one in your confidence, and agreeing to divide the expense of the same, as I well knew that you could not give the matter your individual attention. As I have had no reply from you, I have thought it not unlikely that my letter miscarried. I therefore have taken the liberty again to urge the progress of this matter as of the greatest importance to me, and I think myself fortunate in availing myself of the present moment, to make the foregoing request, when your affairs are in such a prosperous condition, for which you are mainly indebted to me.

I trust that you will do me the favor to take the subject of this letter into immediate consideration, and for which I shall be much obliged.

Goddard to Foster, Aug. 4, 1853.

I must beg you to excuse me for not sooner replying to your much esteemed favor of April 30th, which I intended to have done when last in New York, supposing I had the letter with me, but unfortunately it was left at home and in so safe a place as not readily to be found. My affairs, especially for the past 18 months, have been indeed prosperous, and I am free to express much satisfaction at the manner in which my business has been conducted on the coast,

and no small portion of the credit for same has been accorded to you.

Regarding your accounts, I am pained and mortified that they have remained unadjusted for so long a time, for, believe me, there is no one that I would sooner oblige or that I feel a greater interest in than yourself.

Mr. Matchett has but recently returned from Havana, at which place and in the Southern States, he has spent the greater part of the year, since the death of his mother; he is now about departing for Europe, so that whatever the inconvenience, I shall be compelled and do intend to at once devote every leisure moment with Mr. Stevens in squaring up matters; so that if my health is spared, you shall not be compelled to wait a great while longer.

I am indeed greatly obliged for your kind consideration in the manner of forwarding the Hugh Block's cargo, as on no account would I have had it come to order.

It was my expressed desire to Mr. Erving, that you should have his full confidence, indeed, that he should communicate to you all my correspondence with him, and most truly do I hope that you have found in him as agreeable a companion, as I am confident you would be to him a kind friend.

Foster to Goddard, Oct. 1, 1856.

As I have some plans of business which I cannot arrange before I have settled with you, please to inform me of the progress of my account, and when I shall probably receive it. An immediate answer to the above, will much oblige.

Goddard to Foster, Oct. 7, 1856.

When you were in Boston, I said that so soon as the Erving left, I would attend to your request. On her departure, Mrs. Goddard's health required that I should make at least a short tour with her. On my return, Mr. Stevens' private business engagements demanded his absence from the city for a time, which I trust will not be long. On his return I will make good my promise.

Foster to Goddard, Oct. 9, 1856.

I have your favor of 7th inst., and am glad to find that Mr. Stevens would be back in so short a time, and that you would at once commence on my accounts. I hope to hear of their completion before long. I saw your carriage drying in this fine weather, and think it about the handsomest of the kind in New York. Trusting Mrs. Goddard has recovered her health, and begging remembrances.

Foster to Goddard, Oct. 30, 1856.

So much time has elapsed, that I am much surprised at not hearing from you upon the subject of my account. It seems to me, that this unjust delay is a very poor requital for the services I have

rendered. Hitherto, I have refrained from pushing these matters, in consideration of the large business relations subsisting between you and the house with which I was connected. I have your written promise under date of August 4th, 1853, in which you say that you will "devote every leisure moment with Mr. Stevens in squaring up matters." Nothing was done. On the 7th inst. you write me in quite as strong terms, and I acquiesced for the reasons stated. I think now, that I have waited long enough and you seem willing to force me to the alternative of commencing a suit.

I beg your serious consideration to the above, and that you will favor me with an immediate reply.

Goddard to Foster, Nov. 3, 1856.

Your favor of 30th ult., although bearing postmark of that date, did not reach me until Saturday, the 1st.

Regarding its contents, I would say that your accounts are in hand, and will have my best attention, but that, under the most favorable circumstances, it will necessarily take some time to complete them. Coercive measures I feel quite sure would not hasten this event, or tend to strengthen the friendly interest I have ever entertained for you.

Foster to Goddard, Nov. 11, 1856.

Other engagements have prevented my replying to your favor of 3d inst. advising me of my account being in hand, and that it would receive your best attention. I have little doubt about its early completion, if you seriously devote to it even a moderate portion of your time, but I think I may be pardoned for not placing much dependence upon indefinite promises, after all that has passed. I think also, that I may reasonably be excused from appreciating very highly the value of friendship which deprives me of what is justly my due, and retains it for a period of years, at 6 per cent., when worth from eight to twelve.

The settlement of my account, to me now a very urgent matter, will probably be further postponed by the arrival of the Crusader. Therefore, if the pursuit of my just rights should impair the friendship upon which you seem to place so high a valuation, or involve the termination of our personal relations, the fault is yours, not mine.

All the foregoing evidence was printed and used in the cause at the hearing, Oct. 7, 1859.

After the judgment and appeal, to wit, June 26, 1860, the complainant made the following motion:—

"And now, the complainant in the above-entitled cause moves this honorable court that the papers—a list of which is hereto annexed—may be printed as part of the record in this cause, the same

having been heretofore, though part of the evidence referred to by the master and identified by him as such evidence, through accident or mistake *not placed on the files* of the court.

"By his atty's, SOHIER & WELCH."

Papers to be printed.

1. "Bill of lading, Aug. 20, 1850, 3d voyage of the Harriet Erving, referred to in master's report, pages 93 and 83.
2. "Account current, Alsop & Co. for year 1850, referred to in master's report, pages 93 and 83.
3. "Account current, Alsop & Co., for year 1851, referred to in master's report, pages 93 and 83.
4. "Account sales, Alsop & Co., Harriet Erving's 3d voyage, outward cargo, referred to in master's report, pages 93 and 83.
5. "Copy of invoice, outward cargo of Harriet Erving's 3d voyage, referred to in master's report, page 93.
6. "Invoice of return cargo, Harriet Erving's 3d voyage, referred to in master's report, page 93."

This motion was opposed by the respondents on the ground that the case was not before the court, and also for the reason that the papers had not been used before the Circuit Court on final hearing. But the court (Mr. Justice Clifford, presiding) granted the motion; and on request of the respondent's counsel, directed that the record should show the fact of the motion and the objection; and the court also permitted the defendant to have the other papers, following those specified in said motion, referred to in the master's report and not placed on file at the hearing, to be also printed. All which papers are as follows:—

Shipped, in good order and condition, by William W. Goddard, on board the good ship called the Harriet Erving, whereof is master, for this present voyage, now lying in the port of Boston, and bound for Valparaiso, to say:—

Merchandise as specified below and annexed—

Being marked and numbered as in the margin, and are to be delivered in like good order and condition, at the aforesaid port of Valparaiso (the danger of the seas only excepted), unto George J. Foster, Esq., or in his absence to Messrs. Alsop & Co., or assigns, he or they paying freight for the said goods—nothing being owner's property, cents per cubic foot—and Boston wharfage, with primage and average accustomed. In witness whereof, the master of the said vessel hath affirmed to 3 bills of lading, all of this tenor and date, one of which being accomplished, the others to stand void. Dated at Boston, August 20th, 1850.

ROBERT SPAVIN.

MM C	Four hundred and forty bales cotton goods.
IN	Two hundred do. do.
SM B	Thirty-nine trusses and three bales do.
B RA	Thirty-eight bales cotton goods.
SD A	Three hundred do. " do.
SC D	Two hundred do. " do.
LC A	Three hundred do. " do.
SM W	Two hundred cases " do.
SM B	Two hundred do. " "
B A	Ninety-nine do. " "
L D	One hundred bales " do.
Y S	One hundred cases " do.
CA	Four bales " "
LA	Three do. " "
RBA L	Twelve do. " "
B RA	One hundred cases " "
G	One hundred and thirty-eight barrels beef.
W G	One hundred and forty-nine barrels beef.
Mess beef	Two hundred barrels beef.
E	Two hundred barrels pork.
H. Fay	One hundred and five tierces hams.
B	Five hundred kegs lard
G	Two hundred and fifty cans lard.
E	Fifty-eight tierces and fifty-seven barrels tallow.
Santa Rosa.	One hundred boxes sugar.
S 1–32 8	Two hundred and eighty-nine boxes sugar.
S 395–500.	Eleven boxes sugar.
G	One hundred and thirty-five barrels of rice.
E	One thousand kegs white lead.
E	Forty-eight kegs shot.
F	Fifteen barrels varnish.
W	Five hundred kegs nails.
G	Five hundred kegs nails.
	One thousand and fifty-nine bales tobacco.
	Eight thousand six hundred and forty pipe staves
W. & C.	One hundred and seventy-one bales gunnies.
	Six hundred and seventy-six bales wicking.
G	Fifty casks composition nails.
L. & J. G. Grinnell.	Two hundred boxes sperm candles.
	One case, containing samples.
	One carriage, and one box containing two harnesses.

Sales by Alsop & Co. in part Merchandise ex Harriot Erving 3d, and sold by Order and for Account of W. W. Goddard, Esqr.

1850										
Dec. 16	Cordero,	6 mo's	M M C	15 bales 3-4 domestics,	13000		a 7	c	dpd	840 "
		do	S M B	4 bales 4-4 domestics,	2400		10½	"	"	252 "
		do	B A	2 cases white drills,	1329		11¾	"	"	156 1
		do	L D	1 bale brown drills,	586		12	"	"	70 0½
		do	B R A	2 cases white goods,	1590		10¾	"	"	170 7½
	Gomez,	8 mo's	M M C	50 bales 3-4 domestics,	40000		6¾	"	"	2700 "
	Manterd,	6 mo's	G	50 boxes lard,	100	qtls	15	$	bond	1500 "
	Arana,	do	M M C	10 bales 3-4 domestics,	8000	yds	5⅝	c	"	450 "
20	Ramos,	do	L C A	3 bales Osnaburgs,	1842	"	1	rl	dpd	230 2
	Pritchard,	do	L C A	50 bales Virginia tobacco,	50	qtls				
				Less 4 pr. ct.	2					
					48		10	$	bond	480 "
	do	do	L C A	4 bales Osnaburgs,	2467	yds	1	rl	dpd	308 3
	Guerrer,	do	M M C	4 bales 3-4 domestics,	2400	"	7	c	"	168 "
			S M B	2 bales 4-4 domestics,	1200	"	10½	"	"	126 "
			B A	1 case white drills,	657	"	11¾	"	"	77 1½
24	Manterollan,		Y S	4 cases stripes,	2480	"	13½	"	bond	334 6½
			S M B	4 cases blue drills,	2519½	"	12¼	"	"	308 5
	Gomez,	8 mo's	S M B	36 bales 4-4 domestics,	21600	"				
				Sple,	40					
					21640	"	10½	"	dpd	2218 1
				Am't forwarded,						$10390 4
1850				To amount brought forward,						10390 4
Dec. 24	Cervero,	8 mo's	L C A	35 bales Osnaburgs,	21590	yds	1	rl	"	2698 6
"	Asota,	do	M M C	6 bales 3-4 domestics,	4800	"	7	c	"	336 "
"	do	do	S M B	4 bales 4-4 domestics,	2400	"	10½	"	"	252 "
"	do	do	B A	1 case white drills,	474	"	11¾	"	"	79 1½
"	do	do	S D A	1 case Denins,	522	"	17	"	"	88 6
"	Artiuga,	6 mo's	L D	2 bales brown drills,	1230	"	12	"	"	147 5
"	Rio,	do	L D	2 bales brown drills,	1238	"	12	"	"	148 4½
"	Ramas,	do	L C A	18 cases Osnaburgs,	11112	"	1	rl	"	1389 "
27	Smith,	do	B A	2 cases blue drills,	1320	"	11¾	c	"	155 1
"	do	do	B R A	1 case blea. sheetings,	770	"	10½	"	"	80 7
"	do	do	M M C	2 bales 3-4 domestics,	1600	"	7	"	"	112 "
"	do	do	S M B	4 bales 4-4 domestics,	2400	"	10½	"	"	252 "
"	Lamas,	do	M M C	12 bales 3-4 domestics,	9600	"	6¾	"	"	648 "
"	do	do	B A	4 cases white drills,	2644	"	11½	"	"	304 0½
"	do	do	L D	6 bales brown drills,	3677	"	11¾	"	"	432 0½
"	Cruz,	do	L C A	20 bales Osnaburgs,	12395	"	1	rl	"	1549 3
31	Cueras,	do	S M B	8 bales 4-4 domestics,	4800	"	10½	c	"	504 "
"	do	do	M M C	8 bales 3-4 domestics,	6400	"	7	"	"	448 "
"	do	do	L D	3 bales brown drills,	1841	"	12	"	"	220 7½
"	do	do	B A	1 bale white drills,	660	"	11¾	"	"	77 4½
"	do	do	B R A	2 bales white goods,	1665	"	10¾	"	"	*168 2
				Am't forwarded,						$20482 5
1850				To amount bro't forward,						$20482 5
Dec. 31	Cueras,	6 mo's	S D A	2 bales Denims,	1032	yds	17	"	"	175 3½
"	do	do	S M B	1 bale blue drills,	616½	"	15¼	"	"	94 0
"	Roberton,	do	G	50 bales lard,	100	qtls	15	"	bond	1500 "
23	Greene,	do	L C A	30 bales Osnaburgs,	18330	yds	12½	"	dpd	†2316 2
"	do	do	L D	50 bales brown drills,	30453	"	12	"	"	3654 3
"	Infante,	do	B A	1 case white drills,	666	"	11¼	"	"	74 7
"	Berkmeyer,	do	200 boxes sperm candles,		6504½	lbs	4½	rls	bond	3455 4
"	Toring	do	L C A	30 bales Osnaburgs,	18531	yds	12½	c	dpd	2315 1
"	Trumbull,	do	1 piece Osnaburgs,						"	3 6
31	Vargus,	do	L D	1 bale brown drills,	613	"	12	"	"	73 4½
"	Heatly,	do	W C	2 bales gunny bags,	500	"	18	"	"	90 "

1850										
Dec. 31	Casers,	6 mo's	S D A 1 bale Denims,	522 yds	a 17	c	dpd	88	6
			S M B 1 case blue drills,	621½ "	15	"	"	93	2
"	Osthaus,	do	14 barrels bright varnish,	525 qtls	3	rls	bond	196	7
"	Thomson,	do	H Fay 105 tierces hams, w't 23588 lbs		15	c	"	3538	1½
"	do	do	Santa Rosa 100 boxes w't sugar, 39384 lbs, for 25 lbs		18	rls	"	3544	4½
"	do	do	S 300 boxes yellow sugar, 123064 lbs, for 25 lbs		15	"	"	9229	6
26	Naylors,	do	L C A 5 bales Osnaburgs,	3034 yds	11	c	"	340	3
"	Sanchaz,	do	E 51 tierces } tallow, 55 bbls }	311.43					
			Allow'ce 2 pr. ct.	6.23					
				305.20 qtls	$4		"	2899	2
			Forwarded,					$54166	4
1850			To amount brought forward,					$54166	4
Dec. 26	Vincent,	6 mo's	50 bales tobacco,	50 qtls					
			Allow'ce 2 pr. ct.	2					
				48 lbs	10	$	"	480	"
"	Roselle,	do	S M B 6 cases blue drills,	3762½ yds	15½	c	dpd	569	"
"	Samit,	do	L D 2 bales brown drills,	1212 "	12	"	"	145	3½
"	do	do	L D 2 bales brown drills,	1205 "	12	"	"	144	5
"	do	do	B A 1 case white drills,	657 "	11¾	"	"	77	1½
"	Mickle,	do	G 50 boxes lard,	100 qtls	15	$	bond	1500	"
"	Heyman,	do	E 16 kegs shot,	48 "	6¾	"	"	324	0
"	Delano,	do	L C A 30 bales Osnaburgs,	18600 yds	12½	c	dpd	2325	"
"	Hemenway,	do	L C A 15 bales Osnaburgs,	9259 "	12½	"	"	1157	3
31	Naylors,	7 mo's	S M B 20 cases blue drills,	12431¾ "	12	"	bond	1491	6½
"	Varges,	6 mo's	S D A 1 case Denims,	535½ "	17	"	dpd	91	"
"	do	do	B R A 1 case white goods,	783 "	10¾	"	"	84	1½
"	do	do	B A 2 cases white goods,	1334 "	11¾	"	"	156	6
"	Elvarez,	8 mo's	Y S 10 cases stripes,	6120 "	13½	"	bond	810	7
"	do	do	W 20 bales 4-4 domestics,	16000 "	8½	"	"	1360	"
"	do	do	S C D 20 bales brown drills,	12000 "	9¾	"	"	1170	"
"	do	do	B A 10 cases white drills,	6593 "	9½	"	"	609	7
"	do	do	M M C 20 bales 3-4 domestics,	16000 "	5½	"	"	880	"
"	do	do	G 100 boxes lard,	200 qtls	14½	$	"	2900	"
"	Cervero,	6 mo's	W C 8 bales gunny bags,	2000	18	c	"	360	"
			Forwarded,					$70803	5
1850			To amount brought forward,					70803	5
Dec. 31	Alvares,	6 mo's	G 12 bbls prime beef,		11	$	"	132	"
"	do	do	G 6 bbls prime pork,		13	"	"	78	"
"	Mullen,	do	100 bales Virginia tobacco,	100 qtls					
			Less,	4					
				96 "	10	"	"	960	"
"	Osthaus,	do	L D 4 bales drills,	2440 yds	12	c	dpd	292	6½
"	Gomez,	do	133 bbls rice, net	39151	7	"	bond	2740	4
"	do	do	476 bales wicking,	6869 lbs					
			Less 1½ pr. ct.	103 "					
				6766 "	32	"	"	1488	4
"	Soruco,	do	B 40 kegs lard, net	1782¼ lbs	13	"	"	231	6
"	Lilywatch,	do	L C A 50 bales Osnaburgs,	31043 yds	12½	"	dpd	3880	3
"	Rogers,	do	L C A 30 bales Osnaburgs,	15582 "	12½	"	"	*2322	6
"	Sturen,	do	8797 pipe staves, pr. m.		110	$	"	967	5
"	do	do	200 bales wicking,	4213 lbs					
			Less 1½ pr. ct.	63					
				4150 "	22	"	bond	913	"
"	W. Burney,	do	1 bbl bright varnish,	38½ galls	3	rls	"	14	3½
"	Dominguez,	do	L D 3 bales brown drills,	1848 yds	12	c	dpd	221	6

1850									
Dec. 31	Lilywatch,	6 mos	L C A 8 bales }						
"	do	do	C A 4 bales }	Osnaburgs,	9184	a 12½	c	dpd	1148 "
"	do	do	L A 3 bales }						
"	White,	do	G 993 kegs white sand,		248¼	8	$	bond	1986 "
			Forwarded,						$88181 1½
1850			To amount brought forward,						$88181 1½
Dec. 31	White,	6 mo's	W 500 kegs nails, }			$4		"	4500 "
"	do	do	G 500 kegs nails, }						
"	Agacio,	do	50 kegs lard,		23 glls	13	$	"	299 "
"	Durandeau,	do	M M C 25 bales 3-4 domestics,		20000	5⅜	c	"	1125 "
"	Rainos,	do	Mess 20 bbls mess beef,			13	$	"	260 "
"	do	do	G 6 bbls prime pork,			"	"	"	78 "
"	do	do	— 4 kegs lard,		190 lbs	13	c	"	24 6
"	S. Martin,	do	G 7 barrels prime beef,			11	$	"	77 "
"	do	do	G 10 barrels prime pork,			13	"	"	130 "
"	Arteaga,	do	B R A 2 cases white sheetings,		1569 yds	10½	c	dpd	164 6
"	Lamas,	do	M M C 1 bale 3-4 domestics,		800 "	6¾	"	"	54 "
"	Artega,	do	I N 5 bales 4-4 domestics,		4000 "	10½	"	"	420 "
"	Ravanscroft,	do	M M 5 bales 3-4 domestics,		4000 "	5¾	"	"	230 "
"	Martinez,	do	L D 1 bale brown drills,		617 "	12	"	"	74 "
"	do	do	S C D 2 bales brown drills,		1200 "	12	"	"	144 "
"	Bein,	do	L C A 4 bales Osnaburgs,		2468 "	1	rl	"	308 4
"	Lafreuz,	do	— 50 kegs lard,		2315 lbs	13	c	bond	300 7½
"	Sanchez,	do	Mess 10 bbls mess beef, }			13	$	"	260 "
"	do	do	G 10 bbls prime pork, }						
			Amount forwarded,						$96631 1
			To amount brought forward,						$96631 1
			CHARGES.						
			Manifests and discharging cargo,			1044	6		
			Duties, pr. note,			8001	4		
			Labor on board, boat hire, watching, lighters, and marking,			198	"		
			Coopering and repairing,			197	4		
			Stamps, dispg, and carriage to Santgo,			302	6		
			Transhipping expenses to Hermann,			41	"		
			Policy for transhipment,			10	"		
			Interest $9795.4, 3½ months at 1 pr. ct. pr. month,			342	7		
			Guarantee, 2½ pr. ct.,			2415	6		
			Commission, 4 pr. ct.,			3865	2		
									16419 3
			Proceeds due 9th July, 1851,						$80211 6

E. & O. E.
Valparaiso, 31st December, 1851.

ALSOP & CO.

Note of Duties on

L C A	295 bales }		
L A	3 do }	valued	16513
C A	4 do }		
L D	97 do	do	5800
M M C	130 do	do	6240
I N	30 do	do	1920
S M B	58 do	do	2784
S D A	20 do	do	960

B R A	10 cases valued	671	
B A	25 do do	1544	
S M B	9 do do	725	
S C D	4 bales do	228	
		37385 at 21 pr. ct.	7850.7
	8797 staves vd,	396 at 10 pr. ct.	39.5
G	50 kegs nails,	1344 at 20 pr. ct.	26.7
	Duty on samples,		4
	Custom-house rent and 8 policies,		80.1
			$8001.4

On Hand.

S M B	1	bale in bond.
B R A L	12	bales do
B R A	38	do do
M M C	30	do dpd Santgo.
do	2	do in Valpo.
do	249	do in bond.
I N	20	do dpd Santgo.
	5	do in Valpo.
	150	do in bond.
S C D	2	do dpd Valpo.
	176	do in bond.
L D	20	do dpd Santgo.
	3	do in bond.
S D A	10	do dpd Santgo.
	5	do do Valpo.
	260	do in bond.
S M B	1	case dpd Valpo.
do	17	cases in bond.
B R A	2	do white shirtings, dpd Valpo.
do	90	do do in bond.
S M W	200	do white drills, in bond.
B A	10	do dpd Valpo.
do	64	do in bond.
Y S	86	do do
	855	bales tobacco, in bond.
	443	bbls beef, do
	168	do pork, do
	356	kegs lard.
G	32	do shot.
do	50	cases nails, dpd.
	7	kegs white lead in bad condition.
W C	111	bales, bond
	1	carriage and 2 harnesses.
	2	bbls rice, damaged.

In Dispute.

2 boxes lard } If proved to be short on delivery at San
1 box sugar } Francisco it will be charged back.

Shipped to Callao p. Herman.

S M B 100 bales.
S D A 20 do
S M B 150 cases.
W C 50 bales.

Sales at Lima of Merchandise received pr. Castella, by order of Messrs. Alsop & Co., Valparaiso, and for account of W. W. Goddard, Esq'r, ex H. Erving, 5th.

1851					yds			
Mar. 21	Campo 6 mo. Cr. in	C. H.	S M W	4 cases white drills	2566	a 10¼ c	269	3½
24	Gordillo do	do	S M W	6 cases white drills	3926	"	412	2
"	Miller do	do	M M C	10 bales domestics	8000	6¼ c	490	"
"	Campo do	do	S D	1 bale Denins	509½	14 c	71	3
Ap'l 10	Campo do	do	M M C	2 bales domestics	1600	6¼ c	98	"
"	Polo do	do	S M W	9 cases white drills	5851	10½ c	614	"
11	Rodrigues do	do	S M W	6 cases white drills	3873	"	406	5½
"	Campo do	do	S D	10 bales Denins	5205¾	14 c	728	6
19	Arriaran do	Store	M M C	5 bales domestics	4000	9⅜ c	375	"
"	Parro do	do	M M C	20 bales domestics	16000	"	1500	"
26	Arias do	do	M M C	12 bales domestics	9600	"	900	"
"	Hartuds do	C. H.	S D A	4 bales Denins	2111	14 c	295	4½
"	Campo do	do	S D A	6 bales Denins	3146½	"	440	4
			M M C	11 bales domestics	8800	6¼ c	539	"
28	Roca do	do	S D A	4 bales Denins	2016	14 c	282	1½
			M M C	20 bales domestics	16000	6¼ c	980	
			Amount forwarded				8403	1
			To amount brought forward				8403	1

CHARGES.

To cash freight from Valparaiso		87.4	
Playeroo wharfage, repairing cases landing, expenses watching on mole, &c.		113.6	
Stamps delivery conduction, 37 bales to Lima & Petties		78.5	
Duties on 29,600 yds =319 68 vs. a 6¾ pr. ct. $2157.7 a 41 pr. ct.	$884.6		
Frelata. stamps, &c.	39.4		
		924.2	
Interest on $1204.1 for 6 mo. a 1 pr. ct. per mo.		72.2	
Port agency ½ pr. ct. on $8403.1		42.2	
Guarantee 2½ do do		210.2	
Commission 4 do do		336.1	
			1864 4
Nett proceeds due 17th Oct'r, 1850, at Cr. in acc. with Messrs. Alsop & Co., Valparaiso			$6538 5

E. E. Lima, May 31, 1851.

ALSOP & CO.

Sales by Alsop & Co. in continuation, Merch'dse ex Harriot Erving, 3d voy., and sold by order and for acc't of W. W. Goddard, Esq.

1851								
Jan. 17	Leiton,	6 mo's	L D 4 bales brown drills,	yds	2425	12 c dp	$291	"
"	Ortuza,	do	L C A 18 bales Osnaburgs,	"	11114	12¾ "	1417	"
25	Dias,	do	L D 6 bales brown drills,	"	3663	12 "	439	4½
"	Besa,	8 mo's	L D 8 bales brown drills,	"	4635	11¾ "	568	1
			M M C 50 bales 3–4 domestics,	"	40000	6¾ "	2700	"
"	Venegas,	6 mo's	M M C 4 bales 3–4 domestics,	"	3200	7 "	224	"
			L D 2 bales brown drills,	"	1241	12 "	149	"
			S D A 1 bale Denims,	"	529½	17 "	90	"
7	Bravo,	do	W C 24 bales gunny bags,		6000	18	1080	"
			1 sample brown drills,			dpd	3	6
10	Rocerant,	do	S C D 1 bale brown drills,	yds.	600	11¾ "	70	4
			B A 1 case white drills,	"	659	11½ "	75	6
3	Hemenway,	do	S C D 20 bales brown drills,	"	12000	11¾ "	1410	"
6	Garcia,	do	S C D 1 bale brown drills,	"	1200	" "	141	"
			S M B 1 case blue drills,	"	631½	15 "	94	6
			B R A 1 case 4–4 white goods,	"	796	10½ "	83	4½
"	Ramos,	do	W C 4 Bales gunny bags,		1000	18 c	180	"
"	Riobo,	do	L D 2 bales brown drills,	"	1225	11¾ dp	143	7½
			Carried forward,				$9161	7½
			Bro't forward,				$9161	7½
Jan. 10	Artega,	6 mo's	S C D 1 bale brown drills,	yds	600	12 c dp	72	"
"	Mujica,	do	S C D 4 bales brown drills,	"	2400	11¾ "	282	"
"	Riobo,	do	S M B 2 cases blue drills,	"	1225¾			
			Sample,	"	31¾			
				"	1257½	15 "	188	5
"	Osthanss,	do	2 bbls rice,	lbs	575 for	"	36	4
15	Salas,	do	W C 6 bales gunny bags,		2000	18 c bd	360	"
"	Vives,	do	L D 1 bale brown drills,	yds	598	12 dp	71	6
25	Ynfante,	8 mo's	S C D 1 bale brown drills,	"	600	11½ "	69	"
14	Mickle,	6 mo's	B 356 kegs lard, Gross		20403			
			Tare		4693			
			Nt		15710	12 bd	1885	2
15	Donoso,	7½ mo's	S C D 6 bales brown drills,	yds	3600	11¾ dp	423	"
			B A 4 cases white drills,	"	2659	11½ "	305	6
			B R A 1 case bl'hd sheetings,	"	792	10½ "	83	1
"	Montané,	6 mo's	S C D 10 bales brown drills,	"	6000	11⅝ "	697	4
			B A 4 cases white drills,	"	2632	11½ "	302	5½
"	Rosello,	do	I N 3 bales 4–4 domestics,	"	2400	10½ "	252	"
25	Squella,	do	S C D 1 bale brown drills,	"	600	11¾ "	70	4
"	Caso,	do	S B A 12 cases Denims,	"	6180½	13½ bd	834	2½
			Y S 2 cases shirt'g stripes,	"	1238	13½ "	164	"
24	Lamarca,	do	M M C 10 bales 3–4 domestics,	"	8000	6¾ dp	540	"
			Carried forward,				$15799	7½
			Bro't forward,				$15799	7½
Jan. 24	Lopez,	6 mo's	Mess 10 bbls mess beef,		$13	bd	130	"
			G 10 bbls prime pork,		"	"	130	"
			Mess 60 bbls mess pork,		"	"	780	"
			G 150 bbls prime pork,		"	"	1950	"
"	Laragne,	do	S D A 1 bale Denims,	yds	525	14 c bnd	73	4
			B A 1 case white drills,	"	658	9¾ "	64	1
"	Samit,	do	B A 2 cases white drills,	"	1316	11¾ dp	154	5
"	Mickle,	do	Mess 50 bbls mess pork,		$12½	bd	625	"
31	Manchaca,	7 mo's	B R A 5 cases white goods,	"	3957	10¼ dp	405	5
"	Lamas,	6 mo's	B R A 2 cases white sheetings,	"	1581	10¼ "	162	"
"	Balbontin,	do	S C D 4 bales brown drills,	"	2400	11½ "	276	"
"	Lafentz,	do	W G 20 bbls No. 1 beef,		$11	bd	220	"
			Mess 39 bbls mess beef,		12½	"	487	4
"	Vives,	do	25 bales Virginia tobacco,	qls	2340	$10 bd	234	"

Feb. 7	Hegan,	6 mo's	W C 20 bales gunny bags,		5000	18 c bd	900	"
			W C 4 bales gunny bags,		1000	" "	180	"
10	Mickle,	do	M M C 10 bales 3-4 domestics,	yds	8000	5½ "	440	"
			S D A 16 bales Denims,	"	8258	13½ "	1114	7
			M M C 2 bales 3-4 domestics,	"	1600	5½ "	88	"
			B A 1 case white drills,	"	659	9½ "	62	5
			M M C 2 bales 3-4 domestics,	"	1600	5½ "	88	"
"	Salas,	8 mo's	B R A 6 cases bl'd sheet'gs,	"	4782	10¼ dpd	490	1
			Carried forward,				$24855	7½
			Bro't forward,				$24855	7½
Feb. 10	Salas,	8 mo's	S C D 10 bales brown drills,	yds	6000	11½ dpd	690	"
			M M C 10 bales 3-4 domestics,	"	8000	6⅝ "	530	"
"	Vidal,	6 mo's	G 9 bbls No. 1 beef,		$11½	bd	103	4
			Mess 1 bbl mess beef,			"	13	"
14	Ynfante.	8 mo's	S C D 5 bales brown drills,		3000	11¼ dp	337	4
16	Guerrero,	6 mo's	I N 8 bales 4-4 domestics,		6400	8½ bd	544	"
20	Bustos,	do	M M C 3 bales 3-4 domestics,		2400	7 dpd	168	"
			B A 1 case bl'd drills,		661	11⅜ "	77	5
			B R A 1 case bl'd sheeting,		795	10½ "	83	4
	Rojas,	do	S C D 2 bales brown drills,		1200	11¾ "	141	"
			B A 2 cases white drills,		1309	11½ "	150	4
			Y S 1 case shirt'g stripes,		609	16½ "	100	4
			S D A 1 case Denims,		515½	" "	85	"
			M M C 3 cases 3-4 domestics,		2400	6¾ "	162	"
"	Ruiz,	do	S C D 20 bales brown drills,		12000	9¼ bd	1110	"
25	Perez,	do	M M C 4 bales 3-4 domestics,		3200	6¾ dpd	216	"
			I N 1 bale 4-4 domestics,		800	10½ "	82	"
			S C D 1 bale brown drills,		600	11½ "	69	"
			B A 1 case white drills,		653	11½ "	75	1
			B R A 1 case bl'd sheet'gs,		783	10½ "	82	2
"	Aracena,	do	B A 2 cases bl'd drills,		1334	11½ "	153	3
			M M C 3 bales 3-4 domestics,		2400	7 "	168	"
			Carried forward,				$29997	6½
			Bro't forward,				$29997	6½
Feb. 25	Urana,	6 mo's	S D A 8 bales Denims,	yds	4162½	13½ bd	561	7½
"	Hegan,	do	W C 28 bales gunny bags,		7000	18 "	1260	"
28	Fuentes,	7 mo's	I N 10 bales 4-4 domestics,		8000	10 dp	800	"
			B R A 6 cases bl'd sheet'g,		4766	10½ "	482	4
"	Esquinl,	6 mo's	S C D 1 bale brown drills,		600	11½ "	67	4
			Y S 3 cases shirt'g stripes,		1832	16½ "	302	2
5	Estanco,	do	500 bales Virginia Tobacco,		45859	$10 bnd	4585	7
28	Lamarca,	do	M M C 4 bales 3-4 domestics,		3200	6⅝ dpd	212	"
"	Montané,	do	S C D 20 bales brown drills,		12000	11½ "	1350	"
"	Poso,	do	B A 2 cases white drills,		1332	11½ "	149	7
			S C D 3 bales brown drills,		1800	" "	202	4
			B R A 2 cases bl'd sheet'gs,		1595	10½ "	163	4
"	Mickle,	do	B A 10 cases white drills,		6690	9½ bd	618	6½
"	Samit,	do	M M C 4 bales 3-4 domestics,		3200	6¾ dpd	216	"
			S D A 1 bale Denims,		515½	16½ "	85	"
			Y S 1 case shirt'g stripes,		624	17 "	106	½
"	Rojas,	do	B R A 3 cases white sheet'g,		2374	10½ "	243	2½
Mar. 1	Samit,	do	B R A 2 cases white sheet'g,		1581	" "	162	"
"	Tagle,	do	B A 4 cases white drills,		2633	11½ "	296	2
			S C D 4 bales brown drills,		2400	" "	270	"
"	Besa,	8 mo's	B A 10 cases white drills,		6605	" "	743	½
"	Avila,	6 mo's	B R A 4 cases white sheet'g,		3184	10¼ "	326	3
			Carried forward,				$43202	5
			Bro't forward,				$43202	5
Mar. 1	Rio Seco,	6 mo's	B R A 1 case white sheeting,	yds	790	10¼ dpd	81	"
6	Garcia,	do	S D A 2 bales Denims,		1031½	13½ bd	139	2
"	Munisaga,	do	I N 3 bales 4-4 domestics,		2400	10 dpd	240	"
8	Poso,	7 mo's	S D A 4 bales denims,		2092	16½ "	345	1½
			B R A 4 cases white goods,		3174	10⅛ "	321	3
10	Lamas,	8 mo's	B R A 8 cases white sheetings,		6333	10 "	633	2½

Mar. 11	Guzman,	6 mo's	I N	3 bales 4-4 domestics,		2400	10¼ dpd	243 "
			M M C	3 bales 3-4 domestics,		2400	6⅜ "	159 "
			S C D	2 bales brown drills,		1200	11¼ "	135 "
			S D A	1 bale Denims,		530½	16½ "	87 4
"	Humeres,	do	S D A	2 bales Denims,		994½	16½ "	161 5
"	Martinez,	do	S C D	3 bales brown drills,		1800	11¼ "	202 4
			B R A	6 cases white sheet'gs,		4763	10 "	476 2½
15	Barros,	7 mo's	I N	32 bales 4-4 domestics,		25600	8½ bd	2176 "
16	Galan,	8 mo's	B R A	20 cases white sheet'gs,		15871	10 dp	1587 1
			S D A	5 bales denims,		2543½	16½ "	419 5
18	Casas,	6 mo's	B R A	5 cases bl'd goods,		3964	10 "	396 3
"	Lamas,	do	B R A	4 cases bl'd goods,		3195	" "	319 4
"	Moyano,	do	B A	1 case white drills,		651	11¼ "	73 2
			Y S	1 case shirt'g stripes,		597	16¼ "	97 "
20	Zepeda,	do	I N	1 bale 3-4 domestics,		800	10½ "	83 "
"	Soruco,	do	S M W	5 cases white drills,		3400	9¼ bd	314 4
				Carried forward,				$51893 ½
				Bro't forward,				$51893 ½
Mar. 20	Caso,	6 mo's	B A	1 case white drills,		673	9¼ bd	62 2
"	Guerra,	do	B A	1 case white drills,		664	11¼ dp	74 6
28	Samit,	do	B R A	1 case white sheet'gs,		793	10 "	79 2½
"	Pizarro,	do	B A	1 case white drills,		669	11¼ "	76 7½
30	Ceballos,	do	B A	1 case white drills,		651	11¼ "	73 2
"	Conte,	do	S D A	2 bales Denims,		1000	13½ bd	135 "
"	Casis,	do	B R A	1 case bl'hd sheeting,		808	10¼ dp	82 6½
			B A	1 case white drills,		674	11¼ "	75 6½
April 1	Azocar,	do	B R A	2 bales 4-4 domestics,		1533	10 "	153 2½
5	Reyna,	do	B R A	8 bales 4-4 domestics,		6101	8½ bd	518 4½
			S M W	1 case white drills,		659	9¼ "	60 7½
8	Espinola,	do	1 carriage and 2 harnesses,			for	dpd	775 "
1	Gonzales,	do	Y S	2 cases stripes,	yds	1228	13½ bd	165 6
			S D A	2 bales Denims,	"	1011½	" "	136 4½
"	Calderon,	do	B A	2 cases white drills,	"	1329	11¼ dp	149 4
"	Campana,	do	S D A	1 bale Denims,	"	537	16½ "	88 5
			B A	1 case white drills,	"	669	11¼ "	75 2
Feb. 6	Briceno,	do	S C D	20 bales brown drills,	"	12000	11⅜ "	1410 "
28	Barros,	7 mo's	I N	20 bales 4-4 domestics,	"	16000	10¼ "	1640 "
			S D A	9 bales Denims,	"	4727	16¾ "	791 6
3	Loeser,	6 mo's	W C	1 bale gunny bags,		250	22 8/10 "	57 "
"	Fanche,	do	W C	1 bale gunny bags,		250	18 bd	45 "
"	Heatley,	do	W C	1 bale gunny bags,		250	11 "	45 "
"	Ynfante Hers,	do	B R A	1 case white goods,	yds	798	9 "	71 6½
				Carried forward,				$58737 2
				Bro't forward,				$58737 2
Feb. 3	Ynfante Hers,	6 m	Y S	1 case York stripes,	yds	588	14 bd	82 2½
			B A	1 case white drills,		650	9¾ "	63 3
			S M B	1 case 4-4 domestics,		506	8¾ "	44 2
			S M B	1 case blue drills,		626	12½ "	78 2
7	Hospital,	6 mo's	S C D	1 bale brown drills,		600	12 dp	72 "
10	Castillo,	do	S C D	4 bales brown drills,		2400	11¾ "	282 "
26	Evans,	do	200 bales Virginia tobacco,		qls	184	$10 bd	1840 "
3	Laharrague,	do	S M B	4 cases blue drills,	yds	2465½	12 c "	295 7
			M M C	30 bales 3-4 domestics,		24000	5½ "	1320 "
Jan. 20	Durandean,	do	S M B	10 cases blue drills,		6169	12 "	740 2
Feb. 6	Altimirano,	do	M M C	4 bales 3-4 domestics,		3200	6¾ dp	216 "
			B A	1 case white drills,		660	11½ "	75 7
15	Mujica,	do	Y S	1 case stripes,		612	16½ "	101 "
21	Lyra,	do	B A	2 cases white drills,		1341	11½ "	154 1½
			I N	4 bales 4-4 domestics,		1600	10¼ "	162 "
			M M C	14 bales 3-4 domestics,		11200	6¾ "	756 "
Mar. 20	Leiton,	do	B A	3 cases white drills,		1977	11½ "	222 3
15	Rowe,	do	130 bales Virginia tobacco,		qls	12090	$10 bd	1209 "
			W C	10 bales gunny bags,		2500	18 "	450 "
Feb. 24	Comos,	do	I N	1 bale 4-4 domestics,	yds	800	10¼ dp	82 "

Mar.	6	Correa,	6 mo's	B A 2 cases white drills,		1340	9½ bd	123	7½
	12	Lloseras,	do	S C D 4 bales brown drills,		2400	" "	222	"
				Carried forward,				$67329	7½
				Bro't forward,				$67329	7½
Mar.	12	Bravo,	6 mo's	M M C 1 bale 3-4 domestics,	yds	800	6¾ dp	54	"
Feb.	28	Aracena,	do	M M C 10 bales 3-4 domestics,		8000	" "	540	"
				B A 2 cases white drills,		1318	11½ "	151	4½
				I N 1 bale 4-4 domestics,		800	10⅛ "	81	"
Mar.	6	Schutte,	do	M M C 4 bales 4-4 domestics,		3200	6¾ "	216	"
				S D A 1 bale Denims,		515½	16½ "	85	"
				S C D 1 bale brown drills,		600	11¼ "	67	4
	"	Araya,	do	S C D 1 bale brown drills,		600	11¼ "	67	4
	12	Hobson,	do	1 piece domestics,		40	10 "	4	"
	26	Rocuant,	do	B R A 1 case white sheet's,		792	10½ "	83	1
April	3	Bustos,	do	B A 1 case white drills,		661	11¼ "	74	3
				B A 1 case white drills,		660	" "	74	2
	8	Sanchez,	do	S M W 6 cases white drills,		3924	9½ bd	363	"
	"	Smith,	do	B R A Sample white sheet'g,		31¾	10 dpd	3	1½
	20	Munoz,	do	S D A 1 bale Denims,		491½	16½ "	81	½
	30	Salinas,	do	Y S 1 case shirt'g stripes,		618	16 "	98	7
Feb.	28	Dias,	do	M M C 12 bales 3-4 domestics,		9600	6¾ "	648	"
Mar.	15	Comtre,	do	I N 2 bales 4-4 domestics,		1600	10½ "	168	"
	"	Barros,	7 mo's	S C D 20 bales brown drills,		12000	11¼ "	1350	"
	"	Salas,	do	S D A 4 bales Denims,		2076	16¾ "	347	6
				I N 20 bales 4-4 domestics,		16000	10 "	1600	"
	"	Puelma,	6 mo's	M M C 10 bales 3-4 domestics,		8000	6¾ "	540	"
				Carried forward,				$74028	1
				Bro't forward,				$74028	1
Mar.	31	Barros,	7 mo's	M M C 4 bales domestics,	yds	3200	6½ dpd	208	"
	"	Venigas,	6 mo's	S D A 2 bales Denims,	"	1029¼	17 "	175	"
	12	Baraza,	do	Y S 1 case stripes,	"	602	16½ "	99	2½
	"	Riobo,	do	S C D 5 bales brown drills,	"	3000	11¼ "	337	4
	26	Myrrs,	do	W C 1 bale gunny bags,		250	18 bnd	45	"
Feb.	20	Garcia,	do	B R A 4 cases white sheet'gs,	"	3161	10½ dpd	331	7
	28	Sn. Martin,	do	G 4 bbls prime beef,			$10 bd	40	"
Mar.	30	Macerelli,	do	B A 1 case white drills,	"	653	11½ dpd	75	1
	"	Ynfante,	do	B R A 10 bales 4-4 domestics,	"	7665	10 "	766	4
				B R A 2 bales 4-4 domestics,	"	11335	" "	1133	4
				B R A L 12 bales 4-4 domestics,					
	"	Donsto,	do	B R A 2 cases white sheet'gs,	"	1585	" "	158	4
				B R A 8 bales 4-4 domestics,	"	6132	" "	613	2
April	5	Tagle,	do	Y S 1 case York stripes,	"	624	16½ "	102	7½
	10	Miller,	do	32 kegs shot,	qls	96	$6.2 bd	600	"
	15	Vargas,	do	S D A 1 bale Denims,	yds	528¾	16½ dp	87	2
	"	Tagle,	do	S D A 1 bale Denims,	"	519¼	" "	85	5½
				Y S 1 case shirt'g stripes,	"	613	" "	101	1
	16	Saldivia,	8 mo's	S D A 5 bales Denims,	"	2502½	16½ "	406	5
	20	Soruco,	6 mo's	S D A 4 bales Denims,	"	2054½	13½ bd	277	3
				B A 1 case white drills,	"	665	9½ "	61	4
	25	Morales,	do	Y S 1 case stripes,	"	623	16½ dp	102	6
				Carried forward,				$79836	7½
				Bro't forward,				$79836	7½
Ap'l	25	Morales,	6 mo's	B A 1 case white drills,	yds	674	11½ dp	75	6½
	30	Poso,	do	S D A 1 bale Denims,		491¾	16½ "	81	1
	"	Caso,	do	S M W 1 case white drills,		693	9½ bd	64	1
				S D A 4 bales Denims,		1998¾	13½ "	264	6½
	"	Hererra,	do	S M W 2 cases white drills,		1298	11½ dpd	146	"
Mar.	10	Soruco,	do	B A 4 bales (cases) white drills,		2698	9½ bd	249	4½
May	1	Sn. Martin,	do	— 4 bbls prime beef,			$10 "	40	"
	"	Samit,	do	S D A 4 bales Denims,		2019¾	16½ dpd	333	2
	3	Avila,	do	S M W 1 case white drills,		672	11½ "	75	5
	20	Picon,	do	S M W 1 case white drills,		661	11½ "	74	3
		Moreno,	do	S M W 2 cases white drlls,		1320	11½ "	148	4
				Y S 1 case sheet'g stripes,		624	16 "	99	7
	14	Vargas,	do	S M W 2 cases white drills,		1299	"	146	1

May 23	Caso,	6 mo's	S D A	1 bale Denims,		502⅔	13½ bd	67	7
			S M W	1 case white drills,		652	9½ "	60	2½
30	"	do	S D A	3 bales Denims,		1500½	13½ "	202	4
April 7	Besa,	8 mo's	S D A	14 bales Denims,		7249	16½ dp	1196	"
21	"	do	IN	18 bales 4-4 domestics,		14400	10 "	1440	"
5	Samiento,	6 mo's	B R A	8 bales 4-4 domestics,		6174	8½ bd	524	6
	Loring,	do	G	6 bbls No. 1 beef,			$11½ "	69	"
			G	2 bbls prime pork,			13 "	26	"
25	Pearson,	do	G	6 bbls prime pork,			13 "	78	"
				Carried forward,				$85300	5
				Bro't forward,				$85300	5
Ap'l 25	Pearson,	6 mo's	6 bbls beef,				$13 bd	78	"
30	Loring,	do	Sample brown drills,		yds	40	11¼ c dp	4	4
	Tajado,	do	W C	6 bales gunny bags,	1500	$22.62½	pr 100 bd	342	1½
			W C	2 bales gunny bags,	500	" "	114.0½		
				Less short in 1 bale 35 bags,			8. "		
								106	½
May 1	Puelma,	do	S D A	4 bales Denims,	yds	1949	16½ dp	321	4
22	Ramos,	do	S D A	1 bale Denims,		525	16½ "	86	5
30	Perrara,	do	Y S	2 cases stripes,		1227	16 "	196	2½
Mar. 30	Gomez,	8 mo's	I N	20 bales 4-4 domestics,		16000	8½ bc	1340	"
Ap'l 30	Manchaca,	do	S D A	5 bales Denims,		2578½	16½ dp	419	"
May 9	Humeres,	6 mo's	Y S	2 cases stripes,		1238	15¾ "	195	"
Ap'l 11	Douoso,	7½ mo's	S M W	2 cases white drills,		1300	11½ "	146	2
May 26	Mickle,	6 mo's	S M W	10 cases white drills,		6518	9½ bd	602	7
			S D A	6 bales Denims,		2913	13½ "	393	2
	Manterola,	do	S M W	4 cases white drills,		2580	9½ "	245	1
	Ynfante,	8 mo's	I N	30 bales 4-4 domestics,		24000	10¼ dp	2430	"
			S M W	26 cases white drills,		17185	11 "	1890	3
			S D A	8 bales Denims,		3981½	16 "	637	0½
30	Mercado,	6 mo's	Y S	1 case stripes,		603	" "	96	4
June 10	Lamarca,	8 mo's	S M W	25 cases white drills,		16527	11 "	1818	"
20	Soruco,	6 mo's	S M W	14 cases white drills,		9371	9½ bd	866	7
30	Nissen,	do	B A	1 sample white drills,			dp	3	5½
				Carried forward,				$97519	6½
				Bro't forward,				$97519	6½
June 30	Nissen,	6 mo's	S M W	1 sample white drills,			dp	3	5
"	Vives,	do	S C D	1 bale brown drills,		yds 600	11⅞ "	70	4
"	Mickle,	do	S D A	37 bales Denims,		18376½	13½ bd	2434	7
				Sample Denims,		45	16 dp	7	2
"	Besa,	8 mo's	S D A	10 bales Denims,		5126¾	16 "	820	2
"	Garcia,	6 mo's	W C	1 bale gunny bags,		250	23 "	57	4
								$100913	6½

CHARGES.

Storage of gunny bags,	$40	"
Repairing boxes,	13	"
Duty per note,	9078	3
Shipping expns. on 130 pkgs. per Castilla,	28	"
" " 50 " Clara,	10	4
" " 50 " Highbury,	12	4
" " 25 " Arco,	9	3
Cooperage and cartage,	33	4
Estanco storage on 500 bales tobacco,	59	3
Stamps dispatching and carrg. to Santo.,	340	4
Int't 3½ mo's on $9625.1 a 1 pr. ct. per mo.,	336	7
Guarantee 2½ pr. ct.,	2522	7
Commissions 4 pr. ct.,	4036	5½
	$16521	4½
	$84392	2

Proceeds due 21 Septr. 1851
E. & O. E. Valparaiso, 30 June, 1851.
ALSOP & CO.

Shipped to Callao per Castilla.

MM C	80 bales.
SM W	25 cases.
SD A	25 bales.

Shipped Do. per Clara.

SD A	25 bales.
SM W	25 cases.

Shipped Do. per Highbury.

SD A	40 bales.
(Y) S	10 cases.

Shipped Do. per Arco.

SM W	25 cases.

7 bbls beef, in bad condition (worthless).

Note of Duty.

(L) D	3	bales,	valued	$180	
(MM) C	125	"	"	5750	
SD A	72	"	"	4723	
SC D	152	"	"	9090	
(B) A	43	cases	"	2648	
SM B	2	"	"	161	
B RA	89	"	"	5366	
BR A	22	bales	"	1254	
I N	90	"	"	5400	
(Y) S	28	"	"	2228	
SM W	61	cases	"	3767	
B RA Z	12	bales	"	729	
Rice	2	bbls	"	23	
				$41,319 a 21 per ct.	$8677.
WC	10	bales		400 a 30 per ct.	120.
				Custom-house rent and 36 policies	281.3
					$9078.3

On Hand.

SM W	22	cases, bond (sold, not yet delivered).
(Y) S	10	" dpd.
"	43	" bond.
	7	kegs wh. lead (abandoned in C. house).
Beef	200	bbls. bond.
(G)	50	casks nails (dpd).

Sales at Lima of Merchandise rec'd p'r Hermann by order of Messrs. Alsop & Co., Valparaiso, and for account of W. W. Goddard, Esqr., ex. H. Erving, 3d.

						Yds.			
1851									
Jan. 9	Campo,	6	C. H.	S M B	4 cases blue drills,	2,498¾	a 12½ c	312	2½
"	Palimieri,	6	On Bd.	S D A	5 bales dennins,	2,498¾	15 c	374	6½
"				W C	1 bale gunny bags,	250	18 c	45	"
17	Palacios,	6	C. H.	S M B	66 cases blue drills,	41,093	12½ c	5,136	5
"	Rodrigues,	6	do	S M B	16 cases blue drills,	9,954½	"	1,244	2
"	W. Cox,	6	do	S M B	25 cases blue drills,	15,587½	"	1,948	3
25	Almirall,	6	do	S M B	2 cases blue drills,	1,250½	"	156	2
"	Hurtado	6	do	S M B	5 cases blue drills,	3,097½	"	387	1
				S D A	6 bales dennins,	3,026½	15 c	453	7½
"	Palmieri,	6	do	S M B	2 cases blue drills,	1,233¾	12½ c	154	1½
"	Campo,	6	do	S M B	30 cases blue drills,	16,697½	"	2,337	1½
				S D A	9 bales denins,	4,574	15 c	685	1
"	Gordello,	6	do	S M B	1 bale domestics,	2,400	8¾ c	210	"
"	Caneraro,	6	do	S M B	1 bale domestics,	2,400	"	210	"
Mar. 18	Gonzales,	6	do	S M B	1 bale domestics,	2,400	"	210	"
"	Gibbs & Co.,	6	do	W & C	49 bales gunny bags,	12,250	18 c	2,205	"
Ap. 29	Granda,	6	do	S M B	1 bale domestics,	2,400	8¾ c	210	"
"	Rodregues,	6	do	S M B	2 bales domestics,	4,800	"	420	"
					Am't forwarded,			$16,701	1½
1851					Am't brought forward,			$16,701	1½
Ap. 29	Guerra,	6	C. H.	S M B	8 bales domestics,	19,200	8¾ c	1,680	"
June 7	Jump,	6	do	S M B	3 bales domestics,	7,200	"	630	"
"	Danins,	6	do	S M B	3 bales domestics,	7,200	"	630	"
"	Campe,	6	do	S M B	2 bales domestics,	4,800	"	420	"
30	Bendizin,	6	Store	S M B	1 bale domestics,	2,400	13 c	312	"
"	Merino,	6	do	S M B	2 bales domestics,	4,800	"	624	"
					245 Pkgs.			20,997	1½
	Less 1 Pce. wh. drill short in S M W 285, sales Castilla ex. H. Erving 3d,					33	10½ c	3	4
								20,993	5½
					CHARGES.				
	To cash freight from Valparaiso,					400	4		
	" Playeros wharfage, landing exp's, guarding on mole, &c.,					183	4		
	" stamps, delivery, conduction 3 bales to Lima, and petty expenses,					151	3½		
	" 1 Ms. Custom Ho. storage 11 b'les and 44 Pack. $1 25 }					22	0		
	" 3 do. do 11 do 44 do. do. }								
	" duty on 3 bls., 7,200 yds., 7796 yds., a. 9½, c. 719.2, at 41 p. c., $294.6, stamps, Tulato & Co., 3.6,					298	4		
	" interest on $1055 a. 7½ for 6 mo's., a. 1 p. c. P. Mo.,					63	2		
					Forwarded,	$1,119	1½		
1851	To amount brought forward,							20,993	5½
	" " " "					1,119	1½		
	" port agency ¼ p. c. on $20,993 5½,					105	"		
	" guarantee 2½ p. c. "					524	6		
	" commission 4 p. c. "					839	6		
								2,588	5½
	Nett proceeds due 26th Aug't, 1851, at credit on acc't with Messrs. Alsop & Co., Valp'o.,							$18.405	"

E. E.
Lima, 30th June, 1851.

ALSOP & CO.

Sales at Lima of Merchandise received p'r "Arco," by order of Messrs. Alsop & Co., Valparaiso, and for account of W. W. Goddard, Esq.—ex. H. Erving, 3d.

1851.

May 30.	Miller,	6 mo's Cr.	in store,	S M W,	4	cases	white drills,	2726 yds	a 13¼ c	357.6
	Campo,	6 "	"	C H,	5	"	white drills,	3299 "	10½ c	346.3
June 7.	Navaro,	6 "	"	do.	4	"	white drills,	2650 "	10½ c	278.2
	Campo,	6 "	"	do.	12	"	white drills,	7889 "	10½ c	828.2½
										1810.5½

CHARGES.

To cash, freight from Valparaiso,		18.6
Playeros wharfage, landing expenses, guarding on mole, &c.		21.3
Stamps, delivery, repairing cases, and petty expenses,		16.2½
Duty on 2726 yds=2924 vs a 9¼ c $285 a 26 p'r c't,	$74.1	
Stamps, frelat'a, &c.,	3.7	
		78.0
Interest on $134.3 for 6 m's a 1 p'r c't p. mo.,		8.0
Port agency ½ p'r c't on $1810.5½,		9.0
Guarantee 2½ p'r c't " do.,		45.2
Commission 4 p'r c't " do.,		72.3
		$269.0½
Nett proceeds due Dec. 4th, 1851,		$1,541.5

At Cr. in acc't with Messrs. Alsop & Co., Valparaiso.
E. E. Lima, 30th June, 1851. ALSOP & CO.

Sales at Lima of Merchandise received p. Highbury, ex. H. Erving, 3, by order of Messrs. Alsop & Co., Valparaiso, for acc't of W. W. Goddard, Esq.

1851.

Feb'y 24.	Campo,	6 m's Cr.	in	C. Ho.,	S D A,	6	bales Denins,	3147½ yd	a 14½ c	456.3½
Mar. 17.	Campo,	6 "		do.	"	3	bales Denins,	1538½ "	a "	223.0½
21.	Campo,	6 "		do.	"	4	bales Denins,	2033 "	a 14 c	284 5
April 22.	Hartado,	6 "		On B's	"	2	bales Denins,	967½ "		136.5½
					(Y) S,	10	cases ass'd stripes,	6174 "	a 13½ c	833.4
"	Roca,	6 "		Bond,	S D A,	13	bales Denins,	6701	a 14 c	938.1
May 1.	Roca,	6 "		do.	"	1	bale Denins,	528½	a "	74.
12.	Caneraro,	6 "		do.	"	2	bales Denins,	1035	a "	144.7
"	Palmieri,	6 "		do.	"	2	bales Denins,	987½	a "	138.2
21.	Campo,	6 "		do.	"	4	bales Denins,	2105½	a "	294.6
"	Campo,	6 "		do.	"	3	bales Denins,	1585	a "	221.7
						50	p'k'ges			$3,746.1½

CHARGES.

To cash freight from Valparaiso,		40.	
Playeros wharfage and landing expenses, guarding on mole, &c. &c.,		33.5	
Stamps, delivering, and Petty expenses,		22.7½	
	Am't forwarded,	$96.4½	
	Amount brought forward,	96.4½	3,746.1½
Interest on $96.4½ for 6 m's a 1 p'r c't p. mo.,		5.7	
Port agency ½ p'r c't on $3,746.1½,		18.6	
Guarantee, 2½ p'r c't " do.		93.6	
Commission, 4 p'r c't " do.		149.7	
			364.6½
			$3,381.3

Nett proceeds due 17th October, 1851, at Cr. in acc't with Alsop & Co., Valparaiso.
E. E. Lima, 30th June, 1851. ALSOP & CO.

Sales at Lima of Merchandise received p'r "Clara," by order of Messrs. Alsop & Co., Valp'o, and for account of W. W. Goddard, Esq., ex H. Erving, 3d.

1851.											
April 30.	Guerra,	6 mo's	Cr. in	Bond,	S M W,	2 cases	wh. drills,	1315	yd a	10½	138.0½
"	Miller,	6	"	do.	"	4 cases	do.	2690	"	"	282.3½
"	Campo,	6	"	do.	"	10 cases	do.	6615	"	"	694.4½
May 17.	Trelles,	6	"	do.	"	6 cases	do.	3985	"	"	418.3½
"	Porla,	6	"	do.	"	3 cases	do.	1944	"	"	204.1
30.	Campo,	6	"	do.	S D A,	3 bales	Denins,	1546½	"	a 14c	216.4
June 21.	Palmiere,	6	"	do.	"	1 bale	do.	489⅞	"	"	68.4½
July 23.	Campo,	6	"	do.	"	7 bales	do.	3634½	"	"	508.6½
"	Gordello,	6	"	do.	"	5 bales	do.	2590½	"	"	362.5½
"	Gibbs & Co.,	6	"	do.	"	1 bale	do.	522½	"	"	73.1
27.	Campo,	6	"	do.	"	1 bale	do.	499	"	"	69.7
Sept'r 5.	Sunges,	6	"	do.	"	3 bales	do.	1550	"	"	217.0
26.	Campo,	6	"	do.	"	2 bales	do.	1004	"	"	140.4½
"	Broadlent,	6	"	do.	"	2 bales	do.	1136½	"	"	145.1

Am't forwarded,	$3,539.7
To amount brought forward,	3,539.7

CHARGES.

Freight from Valparaiso,	37.4	
Playero wharfage and landing exp's,	42.1	
Stamps, delivery, and petty expenses,	28.6	
Custom Ho. storage, 1 mon. 14 p'k'ges, 3 m's on 7 pack'ges,	4.1	
Interest on $112.4 for 6 mo. a 1 p'r c't p. mo.,	6.6	
Port agency, ½ p'r c't on $3,539.7,	17.6	
Guarantee, 2½ p'r c't do.	88.4	
Commission, 4 p'r c't do.	141.5	
		367.1
		$3,172.6

Nett proceeds due 19th Dec'r, 1851, at Cr., in acc't with Messrs. Alsop & Co., Valparaiso.
E. E. Lima, 30th September, 1851. ALSOP & CO.

Sales by Alsop & Co., in continuation mchdse. ex Harr't Erving, 3d voy., and sold by order and for acct. of Wm. W. Goddard, Esq.

1851.											
Aug. 24.	Guerra,	6 mo's	Ys	1	case	stripes	yds	618	a16 c	dpd	91 7
July 1.	Lamarca,	do	"	4	do	Yk stripes	"	2473	15¾ "	"	389 4
18.	Gomez,	8 mo's	"	1	do	do	"	616	16 "	"	98 5
"	Yufante,	do	"	10	do	do	"	6159	15½ "	"	954 5
Aug. 24.	Sundries,	6 mo's	"	5	do	do	"	3070	16 "	"	491 1
22.	Calderon,	do	"	1	do	do	"	631	16 "	"	100 7½
28.	Lamas,	do	S M W	1	do	wh drills	"	649	12 "	bd	77 7
Nov. 1.	Caso,	do	Ys	1	do	stripes	"	618	13 "	"	80 3
"	Manterola,	do	"	6	do	do	"	3681	" "	"	478 4
18.	Campo,	do	"	1	do	do	"	618	16 "	dpd	98 7
Dec. 1.	Morena,	do	"	1	do	do	"	640	" "	"	102 3
17.	Sundries	do	"	5	do	do	"	3057	13 "	bnd	397 3
31.	Sanchez,	do	G	5	do	comp'n nails	lbs	500	26 "	dpd	130 00
											$3499 0½

CHARGES.

Allowed to F. B. Gomez on 43 bbls Rice in bad condition, rend'd in sale 31 Dec. '50,	460 3		
	460 3		3499 0½
Duty on Ys 31 cases val'd $2458 3			
S M W 1 case " 62 2			
2520 5 a 21 per ct.	529 2		
Cust. Ho. rent and policies,	27		
Expns. shipp'g 218 bbls pr Fanny,	48 4		
" " 21 cases " Glide,	4 7		
Storage on beef,	140 4		
Cust. Ho. storage on 33 pack'ges,	19 2		
Repairing boxes,	3 "		
Stamps and despatching,	13 4		
Int't 6 mo's on $1256 2 a 1 per ct. pr mo,	75 3		
Guarantee 2½ per ct.,	87 4		
Commission 4 per ct.,	139 7½		1559 0½
Proceeds due 28 March, 1852,			$1940 0

E. & O. Ex.
Valparaiso, 31 Dec'br, 1851.

ALSOP & CO.

Shipped pr. Fanny to Callao.

218 bbls beef.

Shipped pr. Glide to Callao.

S M W 21 cases

On hand.

Ys 17 cases dpd (stripes),
G 45 casks nails dpd
2 bbls beef, worthless.

Sales at Lima of Merchandise received per "Fanny," by order of Messrs. Alsop and Co., Valparaiso, and for account of W. W. Goddard, Esq., ex H. Erving, 3d.

1851.

Oct. 10, Sold to M. J. Palacios, 6 mo. credit, placed on board, 220 bbls. beef, @ 12⅝	$2805 00		
Less 2 bbls. spoiled, and allowed on 5 bbls. without brine	35 04		
			$2769 04

Charges.

To cash as per bill of lading	110 00		
Launch hire, stamps, delivery, and petty expenses	41 02		
Interest on $151 02 for 6 mo. @ 1 pr. ct. per month	9 00		
Port agency ½ pr. ct. on $2769 04	13 07		
Guarantee 2½ pr. ct. do.	69 02		
Commission 4 pr. ct. do.	110 06		
	354 01		$2415 03

Nett proceeds due to 10th April, 1852, at Cr. in ac. with Messrs. Alsop and Co., Valparaiso.
E. E. Lima, 31st March, 1852. Alsop and Co.

Sales by Alsop and Co. in continuation Merchandise ex "Harriet Erving," 3d voyage, sold by order and for account of Wm. W. Goddard.

1852.		
Feb. 6,	Ynfante, 8 ms. (Y)s. 17 c. York stripes, yds. 10,442 15 c. dpd.	$1566 02½
Jan. 20,	Sanchez, 6 " (G) 2 casks comp. nails, qls. $2 26 dpd.	52 00
		$1618 02½
	Less for two cases lard short landed, sold to Mickle, and rendered in ac. sale, 31 Dec. 1850, qls. 4 c. $15 00	60 00
		$1558 02½

Charges.

Storage on 50 pkgs. shipped per "Highbury," per ac. sales, 30 June, 1851	18 05	
Stamps and labor	2 06½	
Duty on 1 carriage and harness sold, dpd. rendered in ac. sale 30 June, 1851, duty not then charged, valued $500 00, @ 35 pr. ct.	175 00	
Storage	6 07	
Interest 5 mos. on $203 2½ @ 1 pr. ct. per month,	10 01	
Guarantee 2½ pr. ct.	38 07½	
Commission 4 pr. ct.	62 02½	314 05½
Proceeds due 4 Oct., 1852		$1243 05
At credit of Wm. W. Goddard, Esq., in ac.		
E. and O. E. Valparaiso, 30 June, 1852.		ALSOP & CO.
On hand, (G) 43 casks compn. nails, dpd.		

Sales by Alsop & Co. in contin'n, Merch'se ex Harr't Erving, 3d voy'e, by order of Shirley Erving, Esqr., for acc't of W. W. Goddard, Esq're.

1852.		
Sept. 17.	Maga Cash in Lima S M W 21 c. W'te Drills, yds. 13,768, e. 10 c.	1,376 6½
Dec. 28.	Fanchi 6 ms. G 4 casks Comp. Nails qts. 4 $28. dpd.	112
Nov. 30.	Mason " 24 " do. " 24 26 c. "	624
		$2,112 6½

CHARGES.

Stamps	4	
Guarantee 2½ pr. ct.	52 6½	
Commission 4 pr. ct.	84 4	
		137 6½
Proceeds due 17th Dec'r, '52		$1,975 "

E. & O. E. Valp'so, 31 Dec'r, 1852.
ALSOP & CO.

On hand, 15 casks Comp'n Nails, dpd.
Note. S M W 21 c. rendered above, were shipped p. Glide to Callao as per acc. sales 31 Dec'r, 1851.

Sales by Alsop & Co. of Rem'nder M'dise ex Harriot Erving, 3d, by order and for account of Wm. W. Goddard, Esqr.

1853.		
May 10.	White, 6 ms. G, 15 casks Comp'n Nails, lbs. 1478, 30 c.	$443 3
	Sample Stripes, yds. 34¼, 16 c., dpd.	5 4
		$448 7

CHARGES.

Storage and Stamp	$15 3	
Interest, 6 m's on $15 3	7½	
Guarantee 2½ pr. c.	11 2	
Comm'n 4 pr. c.	17 7½	
		45 4
Proceeds due 10 Nov., 53		403 3

E. & O. E. Valparaiso, 30 June, 1853.

ALSOP & CO.

Wm. W. Goddard, Esq., in acc't curr't and Int. acc't with Alsop & Co.

DR.

			Principal.	Time.	Interest.
1849					
Dec. 31	To cash bal'ce of last acc't curr't cash,	31 Dec. 1849	$259,618 4½		
1850				12.	$31,161 4
Jan'y 1	" postage via Panama,	31 Dec. 1849	61 "		
Feb'y 4	" cash to G. J. Foster,		103 4	10.26	11 2
20	" cash to Mickle & Co., for straw hats, over remitted per Crusader 2d, cash	27 Feb. 1849	431 5	22.3	95 3
26	" cash to G. S. Foster for expenses in Talcahuano,		30	10.4	3
Ap'l 15	" Inv'ce wool pr. H. J. Erving, cash,	28 Dec. 1849	12,938 ½		
"	" do merino wool pr. do "	"	8,367 6½	12.2	2,726 4
"	" expenses on alone wool "	"	1,289 4		
24	" Lima expenses on goat skins pr. "J. G. Costen," cash,	10 Ap'l, 1850	72 4	8.20	6 2
11	" cash to G. J. Foster for expn's at Pelchuo,		51 6	8.19	4 4
22	" cash for Capt. S. Haskell's draft from Palchuo acc. Disbsh. H. J. Erving,		2,415	8.8	199 5
24	" cash to G. J. Foster,		69	8.6	6 5
"	" pashages,		12 1		
June 7	" inv'ce sundries pr. Crusader, cash,	19 April, '50	146,970	8.11	12,296 4
"	" do merino wool pr. do "	7 Febr'y, '50	3,654 5	10.23	393 4
	Amount forwarded,		$436,085 ½		$46,904 5
	To amount brought forward,		$436,085 ½		$46,904 5
20	" inv'ce goatskins pr. Crusader, cash,	17 March, '50	11,780 1	9.13	1,111 2
	" charges on goatskins,		84 4		
	" cash to G. J. Foster,		51 6		
	" U. S. Consul's Cert. pr. Virginia,		2 1	6.	8 6
	" extra water to Crusader,		7 2		
July 29	" charges on 3 pks hats pr. Laura to San Francisco,		20 7		
	" charges on wool p. Crusader in Tulcho,		600 3½	5.1	35 7
	" 16 qqls 55 lbs wool pr. Crusader in Tulcho, c $5.4,		91 3½		
Aug. 20	" inv'ce goatskins from Lima pr. J. G. Coster, cash,	8 April, '50	942 3		
	" Comm. on goatskins from Lima pr. J. G. Coster, cash,	"	23 4	8.22	84 3
	" disbsts. at Talcho & Coybo, ship H. Erving, cash,	15 Feb'y, 50	615 6	10.15	64 5
Sep. 20	" consular cert. on hats pr. Laura,		4 2½	3.10	
	" cash to Geo. J. Foster,		17 2		
Oct'r 2	" inv'ce copper pr. Fredonia, due	22 Sept. 1850	30,477 7	3.8	995 5
31	" cash to Geo. J. Foster from 1st Jun. to date,		299 1	2.	6 3
	" do do do		17 2		
Nov. 12	" do do do		222 3	1.18	3 4½
Dec. 18	" do do do		500	12.	2
31	" cash for sett'g up wool press,		4 2½		
	" launch hire to Crusader in Talcahuano,		30 2½		
	" postages,		71 4		
	Amount forwarded,		$481,894 6		$49,217 5½
	To amount brought forward,		$481,894 6		$49,217 5½
"	" inv'ce sundries pr. Ht. Erving, cash,	9 Decb'r, '50	131,162 1		
	" charges on wool, wood, and goatskins per H. J. Erving, cash	"	275 6	21.	920
	" cash paid G. S. Foster by his order,		15,000		
	" bal'ce int. from int. column,		28,563		
	" balance outstanding, due	2 Jan'y, 1851	3,652 7		

			Principal.	Time.	Interest.
1850					
Dec. 31	To balance outstanding, due	14 Jan. 1851	2,492 7		
	" do do	27 Jan. "	2,460 7		
	" do do	28 Feb. "	6,715 2		
	" do do	9 Mar. "	2,099 5		
	" do do	16 " "	993		
	" do do	23 " "	7,030 3		
	" do do	28 " "	87,723 1		
	" do do	30 " "	3,773 3		
	" do do	6 Ap'l, "	31,723 5		
	" do do	11 " "	3,023 5		
	" do do	11 May, "	1,153 7		
	" do do	9 July, "	80,211 6		
	Amount forwarded,		$889,949 7		$50,137 5½
	To amount brought forward,		$889,949 7		
Dec. 31	To cash balance brought down,		258,502 6½		

CR.

			Principal.	Time.	Interest.
1849					
Dec. 31	By bal'ce outstanding, av'ge,	2 May, 1850	181,065 7½	7.28	14,364 4½
Jan. 25	" sales at Lima ex Crusader 3d, due	5 April, "	15,315 7	8.25	1,352 7
"	" do ex Ht. Erving 2d, due	19 June, "	6,203 6	6.11	395
Feb. 14	" res. comm. on Lima sales, due	25 Jan. "	435 6	11.5	48 5
28	" proceeds rum and lard ex Charlotte 5th, voy'ge at Cobija, due	17 Mar. "	1,063 3	9.13	100 2
Mar. 25	" sales at Lima ex Crusader 3d, due	30 July, "	668 3½	5.	33 3
"	" do do	3 Aug. "	1,589 1	4.27	77 7
"	" do Ht. Erving 2d, due	17 July, "	1,198 5	5.13	65 1
Ap'l 15	" do Crusader 3d, due	17 June, "	592 7	6.13	38 1
24	" do Sant'go 2d, due	23 July, "	192 7	5.7	10
	" your share of remitt'ce from J. Finly, due	11 Ap'l, "	1,260 2½	8.19	108 6
May 24	" sales at Lima ex Crusader 2d, due	8 July, "	596 4	5.22	34 2
"	" do do	15 Aug. "	1,398 1	4.15	62 7
"	" do H. J. Erving 2d, due	14 Sept. "	2,328 6	3.16	82 3
29	" proceeds of gold dust ex "Louis Philippe," due	11 June, "	3,868 3	6.19	256 4½
Jun. 10	" bal'ce of acc. ship Crusader, due	8 Jan'y, "	566 4	6.22	38 1
24	" sales at Lima ex Ht. Erving 2d, due	8 Oct. "	3,753 4½	2.22	102 4½
"	" do do	9 Nov. "	2,182 5	1.21	37 1
13	" cash from E. White & Co.,	13 June, "	3,691	6.17	242 3
30	" sales ex Charlotte 1st voy., due	30 June, '49	51 7	18.	9 3
	Amount forwarded,		$228,024 2		$17,460 1½
	By amount brought forward,		$228,024 2		$17,460 1½
1850					
Jun. 30	" sales ex Charlotte 2d voy., due	11 Dec. '50	155 7	.9	1
"	" do 3d do	10 Oct. '50	95 7½	2.20	2 4½
"	" do 4th do	1 Sept. '50	2,347	3.29	93 1
"	" Santiago, 2d do	21 May, "	500 4	7.9	36 4
"	" Santiago, 3d do	13 Febr'y "	840 4	10.17	88 6
"	" Crusader 1st do	20 Oct. "	1,538	2.10	35 7
"	" do 2d do	8 Nov. "	7,779 4	1.22	134 7
"	" do 3d do	3 Oct. "	21,985 6	2.27	637 5
"	" do 4th do	12 Dec. "	51,703 5	.18	310 3
"	" Ht. Erving 2d do	20 Sept. "	67,425 2	3.10	2,247 4
July 25	" sales at Lima ex Ht. Erving 2d, due	14 Dec'r, '50	591 1	16.	3 1
"	" do ex Crusader 4th, due	2 Jan'ry, '51	3,652 7		
29	" proceeds gold dust received pr. "Fanny," remitted by Cross & Co.				

			Principal.		Time.	Interest.	
	for duties recov'd from G. Gould, due	31 July, '50	5,567	4	5.	278	3
Sep. 29	By sales at Lima ex Crusader 3d, due	14 Jan'y, '51	2,492	7			
	" do do 4th	27 " "	2,460	7			
	" do do do	28 Feb'y, "	6,715	2			
Oct'r 5	" sales of gold dust ex Preble and Probus, due	5 Oct'r, '50	8,067	5	2.25	228	4½
21	" sales at Lima ex Ht. Erving 2d, due	9 March, '51	2,099	5			
Nov. 3	" cash from R. Cunningham for wool press,	3 Nov'r, '50	400		1.27	7	5
	Amount forwarded,		$414,443	7½		$21,566	½
	By amount brought forward,		$414,443	7½		$21,566	½
Nov. 21	" sales at Lima ex Crusader 4th, due	11 April, '51	3,023	5			
Dec. 31	" bal'ce disburs'ts Ht. Erving 3d, cash	20 Dec'r, '50	705	6½	.10	2	3
	" return comm. on Valp'so sales in 1850, as pr. note, due	2 Dec'r, '50	664	4½	.28	6	2
	" sales ex Charlotte 3d voy., due	30 March, '51	3,773	3			
	" do do 5th do	16 " "	993				
	" do Crusader 2d do	11 May, "	1,153	7			
	" do do 3d do	23 March, "	7,030	3			
	" do do 4th do	28 " "	87,723	1			
	" do Ht. Erving 2d do	6 April, "	31,723	5			
	" do do 3d do	9 July, "	80,211	6			
	" bal'ce interest to principal column,					28,563	
	" do cash carried down,		258,502	6½			
1850							
Dec. 31	" do outstanding, brought down,		$889,949	7		$50,137	5½
	Average due,	30 Ap'l, 1851	$233,054	2			
	E. & O. E., Valparaiso, 31 Dec. 1850.						

Wm. H. Goddard, Esq., in acc't curr't and int. with Alsop & Co.

DR.

			Principal.		Time.	Interest.	
1850							
Dec. 31	To bal'ce p. last acc't current cash,	31 Dec. '50	258,502	6½	12	$31,020	2
1851							
Jan. 31	" port charges p. "H. Erving 3rd," in Coquimto, cash,	31 Jan. '51	4	"	11		3½
16	" short changes in invoice sheathing copper "p. H. Irving 3rd," 38 lbs, a 13 c, cash,	16 " "	5	"	11.14		4½
17	" inv'ce wool p. "Ht. Irving 3rd," cash,	14 Dec. '50	23,706	5			
	" " merino wool p. do, "	"	1,480	6	12.16	3,257	4
	" " expenses on wool not chg'd in invoice, cash,	"	804	3			
	" disbsmts. "H. Irving 3rd" in Talcahuano, cash,	31 Jan. '51	43	4	11	4	6
Feb. 25	" fr't on 1 parcel gold ounces rec'd "p. Gesine" from E. H. Gould, Honolulu,	35 Feb. "	8	4	10.5		6½
Mar. 10	" inv'ce sundries p. "Crusader 5th,"	1 Mar. "	151,889	"	9.29	15,138	2
24	" " goatskins and wool pr. do,	17 " "	4,374	5	9.13	412	5
10	" Cash p'd towing Crusader to sea after closing disbur'ts,	10 " "	17	2	9.20	1	5
31	" cash p'd towing in "Crusader,"	31 " "	8	4	9	"	6
Ap'l 20	" storage on goatskins p. do,	20 Ap'l "	22	"	8.10	1	6½
29	" shipping exp's on wool press to Tonu.,	29 " "	8	2	8.1		5
May 21	" expenses in Panama on 1 box gold,						
	Am't forwarded,		$440,875	1½		$49,840	"
1851	To amount brought forward,		$440,875	1½		$49,840	"
May 21	To dust ex str. Bolivia from Macondray,	21 May '51	4	3½	7.9		2½
3	" expenses setting up, taking down, and repairing wool press,	3 " "	21	4½	7.27	1	5½
24	" cash, rope for tying wool,	24 " "	1	4	7.6		1
July 5	" " fre't on 25 bags cocoa p. "Angelita,"	5 July "	18	"	5.25	1	"
9	" cash, fre't on gold ounces pr. "Tarolinta," $1721.4 a 1 pr. ct.,	9 " "	17	"	5.21	1	"
Nov. 18	" inv'ce sundries p. Ht. Erving 4th,	2 Sept. "	163,292	7	3.28	6,422	7
25	" exp's on hides, goat skins, and wool p. "Ht. Erving" 4th,	1 Nov. "	435	1	1.29	8	4½
18	" cash p'd Mr. Shirley Erving,	18 " "	103	4	1.12	1	3½
Dec. 31	" 2 tons coals and expen's purchased for the "H. Erving 4th" in Coquimbo,	31 Dec. "	29	"			
	" balance of int. from int. column,		28,098	1			
	" bal'ce outstanding carried down, viz:						
	To due 3 Feb'y 1852 $879.6						
	" 19 Mar. " 14,652.5						
	" 28 " " 1,940 "						
	" 6 April " 109,256.2						
	" 15 " " 10,062.7						
	" 21 " " 2,005 "						
	" 19 June " 70,602.6						
			200,399	2			
	Am't forwarded,		$842,295	4½		56,277	"
	To amount brought forward,		$842,295	4½		56,277	"
1851							
Dec. 31	To bal'ce bro't down cash this date,		$121,628	4			

CR.

			Principal.		Time.	Interest.	
1850							
Dec. 31	By bal'ce of acc't outstanding av'ge, due	30 Ap'l '51	233,054	2	8	18,644	2½
31	" sales at Lima, ex Crusader 4th, omitted in last acc't curr't, due	26 " "	673	"	8.4	54	6
1851							
Mar. 10	" bal'ce disbur't acc't "Crusader" 5th,	8 Mar. "	785	7	9.22	76	4
31	" sales at Lima ex Crusader 2nd,	6 Aug. "	1,968	5	4.24	94	3½
3	" 50 gold ounces rec'ved p. Gesini from Honolulu,	3 Mar. "	863	3	9.37	85	3½
May 24	" proceeds gold dust ex str. Bolivia,	24 May "	1,798	2	7. 6	129	3½
June 23	" sales at Lima ex H. Erving 3rd,	17 Oct. "	6,538	5	2.13	159	½
30	" proceeds gold dust ex "E. Johnson,"	15 June "	12,140	"	6.15	789	1
	" do do "Amiga,"	15 May "	1,090	"	7.15	81	6
10	" 100 gold ounces rec'vd p. Tarolinta,	10 June "	1,721	4	6.20	114	6
30	" sales ex Charlotte 2d, due	9 Nov. "	71	3	1.21	1	2
	" do do 5th, "	18 Oct. "	2,355	7	2.12	56	4
	" do Crusader 3rd, "	25 " "	4,350	6	2.5	94	2
	" do do 4th, "	27 Aug. "	1,706	1	4.3	69	7½
	" do do 5th, "	26 Sept. "	108,070	5	3.4	3,386	1½
	" do Ht. Erving 2nd, "	11 Oct. "	10,763	"	2.19	283	3½
	" do do 3rd, "	21 Sept. "	84,392	2	3.9	2,784	7½
July 20	" sales at Lima ex Crusder 3rd, "	24 July "	284	2	5.6	14	6
	" do do 4th, "	18 " "	324	3	5.12	17	4
	Am't forwarded,		$472,952	1		$26,938	2½
1851	By amount brought forward,		$472,952	1		$26,938	2½
July 20	By sales ex Ht. Erving 3d, due	26 Aug. '51	18,405	"	4.4	760	6
	" do do "	4 Dec. "	1,541	5	26	13	3
	" do Crusader 5th, "	6 Oct. "	8,810	"	2.24	246	5½
	" do do 4th, "	24 " "	592	7	2.6	13	1
	" do H. Erving 5th, "	17 " "	3,381	3	2.13	82	2
25	" sales gold dust ex "Bolivia," "	7 July "	710	"	5.23	40	7½
Aug. 7	" draft Cross & Co. on Cross and Co. a 15 pr. ct., "	7 Aug. "	1,441	4½	4.23	68	5½
Oct. 25	" sales at Lima ex "H. Erving" 3d, "	19 Dec. "	3,172	6	11	11	5
Nov. 15	" bal'ce disbur't acc't "H. Erving 4th," "	15 Nov. "	206	4	1.15	3	1
Dec. 31	" sales at Lima ex Crusader 4th,	3 Feb. '52	879	6			
	" sales ex "H. Erving," 2nd, due	15 Ap'l "	10,062	7			
	" do do 3rd, "	28 Mar. "	1,940	"			
	" do do 4th, "	6 Ap'l "	109,256	2			
	" do Crusader 3rd, "	21 " "	2,005	"			
	" do do 5th, "	19 Mar. "	14,652	5			
	" do do 6th, "	19 June "	70,603	6			
	" bal'ce of int. to general acc't,					28,098	1
	" bal'ce carr'd down cash this date,		121,682	4			
	Amount forwarded,		$842,295	4½		$56,277	"
	By am't brought forward,		$842,295	4½		56,277	"
1851							
Dec. 31	By bal'ce brought down outstanding average due 30 April, 1852,		$209,399	2			

E. & O. E.
Valparaiso, 31 Dec. 1851.

ALSOP & CO.

Wm. W. Goddard, Esq., in acc't curr't and int. acc't with Alsop & Co.

DR.

			Principal.		Time.	Interest.	
1851							
Dec. 31	To balance pr. acc't rendered,	31 Dec. '51	121,682	4	12	14,601	7
1852							
Feb. 10	" " disbursements acc't Crusader 6th,	20 Jan. '52	1,753	¼	11.10	198	5
6	" cash paid Mr. Erving pr. exp's at Coq'bo	6 Feb. "	26	"	10.24	2	6½
7	" " Mr. Erwing,	7 " "	207	"	10.23	22	2
Mar. 6	" " Mr. Erwing in Concepcion by H. H. Rogers for disbursements acc't Crusader,	6 Mar. "	228	6½	9.24	22	3
16	" inv'ce sundries pr. Crusader 6th voy'e,	30 Jan. "	182,982	"	11	20,128	"
16	" expenses on goat skins and wool pr. do, as pr. statement,	5 Feb. "	771	5	10.25	83	4
19	" Postages for year 1851, pr. Alsop & Co., Lima,	31 Dec. '51	24		12	2	7
26	" paid Mr. Erwing for exp's at Coq'o and Talcah'o p. Crusader,	26 Mar. '52	45	5	9.4	4	1
Ap'l 3	" p'd J. Hobson's comm'n for collect'g $5000 in San F'co,	3 Ap'l "	125		8.27	11	1
7	" cash p'd Mr. Erwing,	7 " "	130				
7	" " " for disburs'ts at Talch'o, acc't Crusader 6th,	7 " "	18	4½	8.23	13	"
7	" balance disbursement acc't pr. bark "Rocket,"	7 " "	657	3	8.23	57	5
8	" paid for labor acc't bark "Rocket" after closing disbursements,	8 " "	29	6	8.22	2	5
	Am't forwarded,		$308,681	2½		$35,150	6½
1852	To amount brought forward,		$308,681	2½		$35,150	6½
Ap'l 30	To p'd Mr. Erving for exp's pr. Rocket at Coq'bo,	30 Ap'l '52	29	7	8	2	3
29	" invoice sundries pr. Rocket,	25 May "	132,812	4	9 5	12,174	3½
30	" exp's on wool and goat skins pr. Rocket, as per statement,	11 " "	359	7	9.19	34	5½
June 3	" cash paid Mr. Erving,	3 June "	50	"	6.27	3	3½
10	" bal'ce disbursement acc't ship "Dauntless,"	9 " "	1,420	6	6.21	95	1½
12	" paid capt's order for labor on board Dauntless after closing disbursement,	12 " "	62				
12	" do for pilotage and towing do do,	12 " "	36		6.18	6	5½
12	" do Richardson & Co., extra water bill do do,	12 " "	3				
30	" invoice sundries pr. "Dauntless,"	2 May "	170,556	4	7.2	12,052	5
30	" paid Capt. Chatfield bark Rocket in Coq'o,	25 Ap'l "	79		8.5	6	6
30	" anchorage dues bark Rocket in Coq'o,	25 " "	4				
30	" paid towing out Rocket and pilotage after closing disbursements,	8 " "	32	5	8.22	2	6
30	" paid raising anchor ship Dauntless,	26 June "	7	"	6.4	"	3½
30	" expenses on wool and goat skins per Dauntless, as per acc't,	5 " "	159	4	6.25	10	7
July 6	" cash paid Mr. Erving for his expenses in Coq'bo per Dauntless,	6 July "	36	6	5.24	2	1
Aug. 14	" cash p'd your order favor J. Hubbard,	14 Aug. "	50	"	4.16	2	2
18	" " Mr. Erving,	18 " "	53	"	4.12	2	2½
Sept. 23	" am't disbursement acc't Ht. Erving 5th voy'e,	20 Sept. "	1,537	3	3.10	51	2
Oct. 13	" invoice sundries per do,	27 Aug. "	170,884	3	4.3	7,006	2
16	" exp's on m'dse shipped per do, as per acc't,	31 " "	358	1	4	14	2½
6	" cash paid Mr. Irving,	6 Oct. "	53	"	2.24	1	4
	Am't forwarded,		$787,266	4½		$66,621	0½

			Principal.	Time.	Interest.
1852	To amount brought forward,		$787,266 4½		$66,621 ¼
Oct. 28	To am't paid your order to J. S. Stevens,	28 Oct. '52	245 "	2.2	5 ½
Nov. 19	" cash paid Mr. Erving,	19 Nov. "	56 "	1.11	6
Dec. 7	" do do	7 Dec. "	130 "	23	1
21	" do do	21 " "	50 "	9	1
31	" invoice sundries per Crusader 7 f'm Valp'so,	9 Nov. "	107,703 1	1.21	1,830 7½
	" do copper and wool per do Coq'bo,	20 " "	67,822 2½	1.10	904 2½
	" expenses on merch'se p. do 7 as p. ac't,	15 " "	530 4	1.15	7 7½
	" bal'ce of interest from interest column,		45,165 ¼		
	" bal'ce outstanding carried down, viz:				
	To due 2 Jan'y 1853 $494.5				
	" 11 " " 1,296.6				
	" 12 " " 129,340.7				
	" 15 " " 926.7				
	" 8 March " 34,208 "				
	" 14 " " 2,837.4				
	" 14 " " 121,752.7				
	" 20 " " 1,014 "				
	" 31 " " 879.2				
	" 4 April " 4,938 "				
	" 11 " " 429.7				
	" 18 " " 3,830.4				
	Carried forward, $301,947.9		1,008,967 4½		$69,371 1½
1852	To amount brought forward, $301,947.9		1,008,967 4½		$69,371 1½
Dec. 31	To due 5 May 1853 776.1				
	" 14 " " 3,260.7				
	" 21 " " 57,549.5				
	" 5 June " 14,483.3				
	Average due 6 Mar. '53,		$378,019 1		
			$1,386,986 5½		$69,371 1½
1852 Dec. 31	To balance bro't down cash at date,		$563,203 2		

CR.

			Principal.	Time.	Interest.
1851					
Dec. 31	By bal'ce per acc't rendered outstanding,	30 Ap'l '52	209,399 2	8	16,751 7½
31	" sales ex "Anjetia," due	20 Jan. "	209 5	11.10	23 5½
1852					
Mar. 19	" sales at Lima ex Meteor (Crusader 3d), due	23 " "	45 5	11.7	5 1½
	" do ex Clara (Crusader 5), "	10 July "	1,441 5	5.20	81 5½
	" do ex Belisario (Crusader 4), "	6 Ap'l "	500 5	8.24	44
	" am't recov'd by Alsop & Co., Lima, for error in weight of sheathing copper ex Ht. Erving, 1849, due	9 Feb. "	55 2	10.21	5 7
Ap'l 10	" fr't on 7 pkgs to Boston p. Rocket, "	10 Ap'l "	10	8.20	7
30	" sales ex Rocket at auction,	30 Mar. "	3,779 3	9	340 1
May 1	" sales at Lima ex Castilla (H. Erving 4), due	9 Sept. "	1,944 1	3.21	71 7½
	Fanny (H. Erving 4), "	26 Mar. "	10,110 2	9.4	923 3
	ex do (H. Erving 3), "	10 Ap'l "	2,415 3	8.20	209 2½
June 12	" do ex Glide (Crusader 5), "	8 May "	4,047 1	7.22	313 "
	ex Clara do "	24 Jan. "	4,787 7	11.6	536 2
	ex Louise do "	5 Oct. "	3,092 2	2.25	87 5
30	" do ex Veloz (Crusader 6), "	29 Sept. "	6,211 4	3.1	188 3½
	ex Fanny (Crusader 5), "	29 May "	190 2	7.1	13 3
	ex Meteor (Crusader 3), "	29 Nov. "	30 4	1.1	2½
30	" sales ex Harrt. Erving 2 voy'e, "	25 " "	2,067 4	1.5	24 1

			Principal.		Time.	Interest.	
1852							
June 30	By sales ex Harrt. Erving 3 voy'e, due	4 Oct. '52	1,243	5	2.26	35	7
30	" do Crusader 3 voy'e, "	11 Jan. '53	1,296	6	"	"	"
30	" do Rocket 1st voy'e, "	11 Nov. '52	96,421	6	1.19	1,574	7
	Forwarded,		$349,300	2		$21,231	5
1852	By amount brought forward,		$349,300	2		$21,231	5
June 30	By sales ex Dauntless 1st voyage, due	12 Jan. '53	129,340	7	"	"	"
	" do Crusader 5th voyage, "	23 Oct. '52	11,789	6	2.7	263	2½
	" do do 6th voyage, "	20 Sept. "	48,064	4	3.10	1,602	1
	" do Harrt. Erving 4th voyage, "	22 Oct. "	20,887	7	2.8	473	3½
July 31	" sales at Lima ex Warwick (Crusader 4), due	2 Aug. "	660	7	4.22	31	2
	" do ex Castilla (Crusader 6), "	29 July "	11,079	2	5.1	557	5
Aug. 28	" do ex Mazeppa (Dauntless 1), "	2 Jan. '53	494	5	"	"	"
	" do ex Fanny (Crusader 5), "	15 " "	926	7	"	"	"
Sept. 11	" freight from Chili government on sundries per H. Erving to Coq'o, Nov. 1851, due	11 Sept. '52	106	"	3.19	3	7
Oct. 28	" draft of Alsop & Co., San F'co, on us for sales ex Florida (Crusader 6), due	28 Nov. "	3,059	6	1.2	32	5
Nov. 30	" sales at Lima ex Mazeppa (Rocket), "	31 Mar. '53	879	2	"	"	"
	ex Clorinda (H. Erving 5), "	18 Ap'l "	3,830	4	"	"	"
Dec. 31	" do ex Clara (Crusader 7), "	14 May "	3,260	7	"	"	"
	do (Crusader 5), "	5 " "	776	1	"	"	"
	" do ex Kaffirland (Rocket), "	11 Ap'l "	429	7	"	"	"
	" sales ex Harriot Erving 2 voyage "	20 Mar. "	1,014	"	"	"	"
	" do do 3rd do "	19 Dec. '52	1,975	"	13	8	4½
	" do do 4th do "	14 Mar. '53	2,837	4	"	"	"
	" do do 5th do "	14 " "	121,752	7	"	"	"
	Forwarded,		$712,466	5		$24,204	3½
1852	By amount brought forward,		$712,466	5		$24,204	3½
Dec. 31	By sales ex Crusader 5th, due	6 Dec. '52	78	3	24		5
	" do do 6th, "	11 A'pl '53	4,938	"	"	"	"
	" do do 7th, "	21 May "	57.549	5	"	"	"
	" do Rocket 1st, "	5 June "	14,483	3	"	"	"
	" do Dauntless 1st, "	8 Mar. "	34,208	"	"	"	"
	" for 1 box sarsaparilla rec'd from Mr. Erving, due	1 Jan. '52	17	2	12	2	"
	" return comm'n on sales flag stones and iron ex Rocket, as per note, due	25 Dec. "	42	1½	5	"	½
	" balance of interest to gen'l acc't,					45,164	½
	" do carried down cash at date,		563,203	2			
			$1,386,986	5½		$69,371	1½
1852							
Dec. 31	By balance outstanding bro't down, average due 6 Mar. '53,		$378,019	1			

E. & O. E.
Valparaiso, 31st Dec'r, 1852.

ALSOP & CO.

Wm. W. Goddard, Esq., in acc't curr't and int. acc't, at 1 *pr. ct. p. m., with Alsop & Co.*

DR.

			Principal.	Time.	Interest.
1852					
Dec. 31	To balance of acc't curr't cash at date,		563,203 2	12.	67,584 3
1853					
Jan. 1	" disbursement acc't per Crusader 7, cash,	10 Dec. '52	1,331 3½	12 20	168 5
19	" paid for towing out Crusader,		28 "	11.11	3 1½
Feb. 5	" paid Mr. Erwing's expenses in Coq'o, dispatching Crusader,		47 5	10.25	5 1
22	" do do		50 "	10.8	5 1
1	" excess of charges ex Florida, acc't Capt. Miller, sale dated San F'co, Dec 31, '52, $32				
	" proportion of gen'l average p. Florida, 6.1½		38 1½	10.29	4 1
Mar. 7	" paid Mr. Erving,		51 6	9.23	5 0½
17	" do		60 3	9.13	5 5
Ap'l 5	" do		67 2	8.25	5 7½
27	" do		70 "	8.3	5 5½
8	" invoice sundries per Hugh Block to Boston, cash,	6 Mar. '53	132,143 6	9.24	12,950
18	" note of expenses on do, "	10 " "	477 7	9.20	46 1½
May 28	" disbursements acc't p. Dauntless, "	28 May "	1,280 5½	7.2	90 3½
20	" paid C. house claim for additional duty of 2 pr. ct. on 4931.79 qq copper shipped p. Crusader 7, value $13 p. ql, $64113.2, charged in invoice a 2 pr. ct. instead of 4 pr. ct., paid under protest, in compliance with decree of Chili gov'n,		1,282 2	7.10	94
	Am't forwarded,		$700,132 3½		$80,973 4
1853	To am't bro't forward,		$700,132 3½		$80,973 4
May 21	To paid Mr. Irving,		67 2	7.9	4 7
27	" do		129 "	7.3	9 1
31	" disbursement acc't p. Dauntless, cash,	4 Jan. '53	501 4	11.26	59 3½
June 1	" paid consul's bill Dauntless (omitted in disbursement bill),		21 3½	6.29	1 3½
27	" paid Mr. Erving,		52 "	6.3	3 1½
30	" C. H. claim for additional duty on copper shipped in Coq'o p. Crusader 7, on 3775 qts 43 lbs, a 13, $49041.4½, a 2 pr. ct., paid under protest, cash,	2 Jan. '53	980 6½	11.28	116 7½
	" invoice copper, &c , p. Dauntless,	1 May	126,317 "	7.29	10,063 2
	" paid towing out Dauntless,		28 "	6	1 5½
July 21	" paid Mr. Erwing,		130 "	5.9	6 7
1	" note of expenses p. Dauntless,	30 May	315 "	7	22 ½
5	" invoice of wool p. do, for Talcahuano,	6 Feb.	56,778 4	10.24	6,132 "
11	" disbursement acc't p. Ht. Erving to ag't,	11 July	725 6	5.19	40 7
29	" invoice sundries p. do,	14 June	135,813 1	6.16	8,873 1
30	" disbursements p. do, in Coquimbo,	23 July	34 4	5.7	1 6
Aug. 1	" paid blacksmith acc't p. Ht. Erving (omitted in dis't acc't),		5 1	4.29	2
5	" paid Mr. Erving,		100 "	4.25	4 6½
13	" do		10 "	4.17	3½
25	" do		100 "	4.5	4 1½
31	" anchorage p. Ht. Erving paid in Coquimbo, cash,	7 Aug.	6 "	4.23	2
	Am't forwarded,		$1,022,247 3½		$106,320 ½
1853	To amount brought forward,		$1,022,247 3½		$106,320 ½
Sept. 14	To paid Mr. Erving,		25 "	3.16	7
17	" do		100 "	3.13	3 3½
27	" do duty on clothes,		22 0½	3	5½

			Principal.		Time.	Interest.	
1853							
Sept. 30	To paid consul's certif'te to invoices p. sundry vessels to Cal'o,		4	2½	3		1
1	" note of expenses on sundries shipped p. Ht. Erving 6, cash,	5 July	407	3	5.25	23	6
14	" do on wool pr. do, shipped in Coq'o,	31 Aug.	20	4½	4		6½
Oct. 3	" paid pilot's bill pr. Crusader 8, after sailing,		32	"	2.27		7½
4	" paid Mr. Erwing,		50	"	2.26	1	3½
Oct. 29	" paid Mr. Erving for his exp'ses in Coq'o,		35	"	2.1		6
4	" disbursements acc't p. Crusader 8, cash,	30 Sept.	653	4	3	19	5
12	" do do Rocket in Callao,	29 Ap'l	1,171	"	8.1	94	0½
	" do do Dauntless in Callao,	20 Ap'l	5,230	"	8.10	435	6½
14	" invoice of copper, &c , p. Crusader 8,	24 July	77,647	"	5.6	4,037	5
31	" paid Mr. Erving,		15	"	2		2½
Nov. 15	" do		50	"	1.15		6
30	" note of expenses on sundries shipped p. Crusader 8,	1 Oct.	604	3	2.29	17	7½
26	" paid Mr. Erving,		80	"	1.4		7
Dec. 1	" do		50	"	14		2
	Am't forwarded,		$1,108,444	5		$110,960	1
1853	To amount bro't forward,		$1,108,444	5		$110,960	1
Dec. 31	To balance transferred from acc't purchase of blue drills ex Alexandria, cash,	31 Dec. '53	58	6			
22	" cash paid Mr. Erwing,		50		8		1
31	" balance of interest from margin,		56,640	3½			
	" balance outstanding carr'd down, viz:						
	Due 19 Jan'y, 1854, $60,276.4						
	17 Feb'y, 3,139.1						
	14 " 2,309.5						
	10 Jan'y, 3,412.5						
	28 Mar., 2,137.4						
	30 " 5.289.4						
	9 Ap'l, 3,320.6						
	19 May, 1,015 "						
	19 " 384.3						
	11 April, 12,249.6						
	14 May, 7,993.3						
	11 Ap'l, 681 "						
	15 " 369 "						
	21 Feb'y, 12,312 "						
	26 Jan'y, 763.7						
	14 Ap'l, 410.2						
	$116,064.2						
	Amount forwarded,		$1,165,193	6½		$110,960	2
1853	To amount bro't forward,		$1,165,193	6½		$110,960	2
	To balance outstanding carried down bro't over, viz: $116,064.2						
	Due 19 Mar. 1854, 1,076.6						
	15 " 111 "						
	25 Jan'y, 7,358.4						
	15 Ap'l, 13,945.1						
	15 May, 127,183.6						
	4 Jan'y, 985.6						
	2 April, 6,020.2						
	16 March, 58,187.4						
	23 " 12,126.2						
	16 April, 1,225.5						
	Average due 29 March, 1854,		344,284	6			
			$1,509,478	4½		$110,960	2
1853							
Dec. 31	To balance brought down cash at date,		$442,602	1½			

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CR.

			Principal.	Time.	Interest.
1852					
Dec. 31	By bal'ce of acc't curr't outstanding, due	6 Mar. '53	378,019 1	9.24	37,045 7
"	do of ship Ht. Erving 1st and con.,	31 Dec. '52	11,869 3½	12	1,424 2
1853					
Jan. 28	" the following sales made in Lima:				
"	" net proceeds ex Coronet, ex Ht. Erving 4, due	4 Mar. '53	13,131 7	9.26	1,295 4½
"	" do do do	16 June "	95 7	6.14	6 1½
"	" do Mannetita, Rocket,	21 " "	779 5	6.9	49 1
"	" do do Dauntless,	18 Ap'l "	108 4	8.12	9 0½
"	" do Clara, Hocket,	21 June	428 7	6.9	27 "
15	" rec'd Burgoyne & Co. draft on F. D. Atherton, due	12 Jan.	6,404 1	11.18	742 7
Mar. 15	" do do on Waddington & Co.,	14 Mar.	1,637 7½	9.16	156 1
Ap'l 30	" S. Erving's draft on you, 60 days, favor T. W. Riley, and 90 days, ea. 25,000,		50,000	8	4,000 "
May 11	" rec'd am't Burgoyne & Co. draft on F. D. Atherton,	13 May '53	15,000	7.17	1,135
14	" Shirley Erving's d'ft on you, 60 d'ys, favor T. W. Riley,		8,000	7.16	602 5½
"	" sales at Lima ex Veloz, ex Crusader 5, due	11 Feb.	2,044 1	10.19	217 3
"	" do Fanny, Ht. Erving 4,	19 Mar.	3,217 2	9.11	301 2½
"	" do Castilla, Crusader 6,	25 "	2,075 5	9.5	190 2
"	" do Kaffirland, Ht. Erving 5,	9 Ap'l	8,469 5	8.21	736 7
	Forwarded,		$501,282 0		$47,939 4½
1853	By am't bro't forward,		$501,282 0		$47,939 4½
May 14	By sales at Lima ex Kaffirland, Dauntless,	21 Ap'l	9,170 "	8.9	761 1
14	" do Mannelita, H. Erving 2,	19 May	77 1	7.11	5 5½
14	" do Sarah H. Snow, Rocket,	13 Oct.	868 4	2.17	22 2
30	" rec'd Burgoyne & Co. draft on F. D. Atherton,	29 May	7,500 "		
31	" do do do	29 "	5,500 "	7.1	914 2½
June 29	" sales at Lima ex Coronet, ex Dauntless,	4 July	3,668 5	5.16	215 2
29	" do Clara, Ht. Erving 5,	29 Sept.	3,347 4	3.1	101 4
30	" do ex Crusader 7,	25 "	26,584 7	3.5	841 7
"	" do Ht. Erving 6,	19 Jan. '54	60,276 4		
"	" do do 5,	6 Oct. '53	15,700 3	2.24	439 4
"	" do Rocket,	24 " "	618 5	2.6	13 5
"	" do Ht. Erving 3,	10 Nov. "	403 3	1.20	6 6
"	" do Crusader 5,	19 Dec.	742 2	11	2 6
"	" do Ht. Erving 4,	9 "	1,060 2	21	7 3½
"	" do Crusader 6,	12 Oct.	8,852 4	2.18	230 1
"	" do Dauntless,	15 Nov.	19,321 3	1.15	289 6½
July 15	" rec'd am't Burgoyne & Co. draft on F. D. Aherton,	30 June	1,800 "		
30	" Sales at Lima ex Coronet, ex Ht. Erving 5,	"	1,591 7	6	203 4
"	" do Mannelita, Ht. Erving 2,	29 Nov.	160 5	1.1	1 5
"	" do Sarah H. Snow, Crusader 7,	4 Sept.	5,151 3	3.26	199 1½
	Am't forwarded,		$673,677 6		$52,196 0
1853	By am't bro't forward,		$673,677 6		$52,196 0
July 30	By sales at Lima Coronet, Crusader 7,	17 June	7,634 1	6.13	491 1
Aug. 30	" Shirley Erving's draft, 60 days, in your favor, T. W. Riley,		25,000 "	4	1,000 "
31	" sales at Coquimbo, 123 boxes soap, ex Carmen, ex Santiago 2, being		123 "	4.14	5 4
Sept. 30	" sales at Lima Cal'a packet, ex Rocket,	17 Dec.	608 4	13	2 5
Oct. 12	" do Francois, Crusader 7,	17 Feb. '54	3,139 1		
12	" do do Ht. Erving 6,	14 " "	2,309 5		

1853			Principal.	Time.	Interest.
Oct. 12	To sales at Lima Mannelita, Ht. Erving 5,	8 May '53	2,384 1	7.22	184 3
12	" sales ex "Santiago," proceeds gold dust,	28 Oct. "	7,074 2	2.8	160 3
Dec. 1	" sales at Lima S. H. Snow, Ht. Erving 5,	10 Jan. '54	3,412 5		
1	" do Barbadinn, Ht. Erving 6,	28 Mar.	2,137 4		
1	" do do Crusader 7,	30 "	5,289 4		
15	" Shirley Erving's draft in your favor, T. W. Riley, 60 days,		25,000	15	125 "
31	" sales at Lima ex Zenobia, Crusader 7, due	9 Ap'l '54	3,320 6		
	" do Onega, Crusader 7, "	19 May	1,015		
	" do do Ht. Erving 6, "	"	384 3		
	" do Clara, Crusader 8, "	11 Ap'l	12,249 6		
	" do Toulon, do "	14 May	7,993 3		
	" do Zenobia, Ht. Erving 5, "	11 Ap'l	681 "		
	Amount forwarded,		$783,434 3		$54,165 0
1853	By am't bro't forward,		$783,434 3		$54,165 0
Dec. 31	By sales at Lima Zenobia, Dauntless, due	15 Ap'l	369 "		
	" do Sir R. Jackson, H. Erving 6, "	21 Feb.	12,312 "		
	" do Glide, Crusader 5, "	26 Jan.	763 7		
	" do Mannelita, Ht. Erving 5,	14 Ap'l	410 2		
	" do Fanny, do 4,	19 Mar.	1,076 6		
15	" S. Erving's draft, 60 days, in your favor for E. Bartlett,		6,217 2	15	31 0½
	" do do Alsop & Chauncey,		23,847 1½	15	119 2
	" premium 3 pr. ct. on 30,064.3½,		901 7½	15	4 4
30	" S. Erving's draft, 90 days, in your favor, T. W. Riley,		10,000 "		
	" premium 4 pr. ct. on $10,000,		400 "		
31	" sales ex Crusader 5, due	15 Mar. '54	111		
	" do do 6, "	25 Jan.	7,358 4		
	" do do 7, "	15 Ap'l	13,945 1		
	" do do 8, "	15 May	127,183 6		
	" do Ht. Erving 4, "	4 Jan.	985 6		
	" do do 5, "	2 Ap'l	6,020 2		
	" do do 6, "	16 Mar.	58,187 4		
	" do Dauntless, "	23 "	12,126 2		
	" do Rocket, "	16 Ap'l	1,225 5		
	Am't forwarded,		$1,066,876 3		$54,319 6½
1853	By amount bro't forward,		$1,066,876 3		$54,319 6½
Dec. 31	By balance of interest to debit of gen'l account,				56,640 3½
	" balance carried down cash at date,		442,602 1½		
			$1,509,478 4½		$110,960 2
1853 Dec. 31	By balance outstanding brought down, average due 29 March, 1854,		$344,284 6		

E. & O. E.
Valparaiso, 31 December, 1853.

ALSOP & CO.

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Copy. Filed Oct. 21, 1857. E. M.

Invoice per Ship Harriot Erving, 3d Voy. for Valp'o, sailed August 21st, 1850.

M M c	439 Bales Bro. Shirting, ea. cont'g 20 p's, 28½ in. wide, 40 yds. ea. 800 yds. each	352.000		
	Sample	40		
			352040 a 4¾	16,721 90
I N	200 do. India Sheetings, 20 p's ea. $2618 a 2817)800 yds	160.000		
	Samples	40		
			160040 a 6¾	10,802 70
S M B	39 Trusses cont'g 4 bales ea. & 3 bales loose } Stark Bro. Sheeting 600 yds. ea.	95.400		
	Sample	40		
			95440 a 6¾	6,442 20
Viz. 159 Bales, B R A L	12 Bales Bro. Sheetings, 20 p's, ea. 37 in. wide, as per spec'n		9807 a 6¾	661 96
B R A	38 Bales Bro. Sheeting, 25 p's, ea. 37 in. wide, as per specification		29133 a 6¾	1,966 47
S C D	200 Bales Suffolk Bro. Drilling, 15 p's ea., 600 yds. each	120.000		
	Sample	40		
			120040 a 7½	9,003 00
L D	100 Bales Bro. Drills, 20 p's, 30 in. wide, as per spec'n	60.888		
	Sample	30		
			60918 a 7½	4,568 85
S D A	300 Bales superior Denims, as per spec'n	153.104		
	Sample	45²		
			153149³ a 12	18,377 97
L C A	300 Bales No. 1 Osnaburgs, 20 p's, 3 in. wide, as per specification	1855.19		
	Sample	30		
			185549 a 9	16,699 41
	Forwarded			$85,244 46
	To amount brought forward			85,244 46
C A	4 Bales No. 1 Osnaburgs, 20 p's, 30 in. wide, as per specification		2420 a 9	217 80
L A	3 Bales No. 1 Osnaburgs, 20 p's, 30 in. wide, as per specification		1819 a 9	163 71
B R A	100 Cases Blchd. Sheetings, Imperials (25 p's, 34 in. wide), as per specification	79.322		
	Sample	31		
			79353³ a 7½	5,951 52
S M W	200 Cases Stark Bleached Drills, as per specification	1318.45		
	Sample	33³		
			131878 a 8	10,550 30
B A	99 Cases Bleached Drills, 20 p's, 28 in. wide, as per specification	65.585		
	Sample	32		
			65617³ a 8	5,249 42

S M B	200 Cases Stark Blue Drilling, as per specification	124503¹		
	Sample	31³		
			124535 a 9	11,208 15
Y S	100 Cases ass'd Stripes, 20 p's, 27 in. wide, as per specification	61472		
	Sample	34		
			61506 a 10¾	6,611 92
				125,197 28
	Loading $175, Trucking $130, Wharfage $150			455 00
				$125,652 28

E. & O. excepted.
BOSTON, August 20th, 1850.

Copy.

Invoice per Harriot Erving, 3d Voy. for Valparaiso, sailed Aug. 21, 1850.

G	107 Bbls. No. 1 Beef, a $8			856 00
"	31 " Prime do. a 6½			201 50
W G	149 " No. 1 do. a 8			1,192 00
Mess Beef,	200 " Mess do. a 8½			1,700 00
E	200 " Pork a 9			1,800 00
H. Fay,	105 Tcs. Hams, cont'g 1753 Hams, w'g 23,947 lbs. a 8½ c.	2,035 49		
	105 Tierces for same a 75 c.	78 75		
	1040 lbs. Bagging a 4 c. is	41 60		
	Labor on Hams	35 06		
	47 Bushels Salt a 35 c.	16 45		
				2,207 35
	tare 18 pr. c.			
B	500 Kegs Lard, w'g 28,937 lbs., 520 8 is 23,729 lbs., 7½ c.			1,779 67
G	250 Cases Refined Lard in tins, 25 lbs. per can, 8 cans per case, 50,000, 9¾			4,875 00
G	58 Tcs. & 57 Bbls. Tallow, w'g 36,379 lbs., tare 5236, 31,143 " 7¾			2,413 57
	tare 15 pr. c.			
Santa Rosa,	100 Boxes White Sugar, w'g 47,040, 7056		39,984 " 7⅛	2,848 86
S	289 " Yellow Sugar, " 141,408			
S	11 " do. do. " 5,578			
	146,986			
	tare 15 pr. c. is 22,048 =		124,938 " 5⅞	7,340 11
	Carried forward			$27,214 06
	Amount brought forward			$27,214 06
E	135 Bbls. Rice (Liquor Barrels), 47,880 lbs., 7,343 tare, 40,537 lbs. a 4½ c.			1,824 16
E	1000 Kegs No. 1 White Lead, 25 lbs. each, 25,000 lbs. a 5¾			1,437 50
G	48 Kegs Drop Shot, $\frac{2}{2}\frac{4}{3}\frac{9}{3}\frac{8}{5}\frac{9}{4}\frac{6}{6}\frac{9}{7}\frac{5}{8}\frac{7}{9}\frac{3}{9}\frac{7}{9}\frac{2}{9}$, containing 576 bags, 14,400 a 5¾			828 00
F	15 Bbls. Bright Varnish, cont'g 603—11½ onts, 591² nill galls. 16			94 64
W	500 Kegs Nails, $\frac{4}{3}\frac{5}{0}\frac{5}{4}\frac{6}{0}\frac{6}{1}\frac{8}{0}\frac{8}{1}\frac{1}{5}\frac{1}{6}\frac{2}{0}\frac{2}{2}\frac{3}{5}\frac{9}{1}\frac{4}{0}\frac{0}{0}$, 485 3¾ 15 3 d. Nails, 15, 4¾			1,818 75 71 25
E	500 Kegs Nails, $\frac{3}{4}\frac{0}{0}\frac{3}{5}\frac{0}{0}\frac{7}{6}\frac{5}{8}\frac{7}{1}\frac{5}{0}\frac{2}{1}\frac{0}{2}\frac{3}{8}\frac{0}{0}\frac{3}{5}\frac{5}{0}\frac{4}{3}\frac{0}{0}\frac{4}{4}\frac{0}{0}$, 485 a 3¾ 15 3 d. Nails, 15, a 4¾			1,818 75 71 25
	1,055 Bales Tobacco, w'g 100 lbs. net ea., 105,500 lbs. a 6 c.			6,330 00
	Prime Pipe Staves, 8,640, $65			561 60
W & C	171 Bales Gunnies, cont'g 250 ea., 42,750 bags, 13 c.			5,557 50
	394 Bales Wicking (square bales), weighing 4,723¾ lbs., 15 c.			708 55
	Am't forwarded			$48,336 01

	Amount brought forward	$48,336 01
E	62 Bales Wicking (large round bales), weighing about 1,959, 14½ c.	284 05
	220 Bales Wicking (small round bales), weighing about 4,400, 14½ c.	638 00
	One Carriage and two Harnesses	600 00
G	28 Casks Compo. Nails, 1¾, 2,800 lbs.	
"	22 " " " 1¼, 2,200 "	
	5,000 a 20 c.	1,000 00
Grinnell	200 Boxes Candles, 1st qlty. 175 4 6, 32½ ea. / 13 5 6, 34 " / 12 6 6, 31¼ " 6,504 lbs., 40 c.	2,601 80
		53,459 86
	Loading $125, Trucking $125, Wharfage $130	380 00
		$53,839 86

E. & O. E. Boston, August 20th, 1850.

Domestic goods, $125,652 28
General articles, 53,839 86

$179,492 14

Invoice of Sundries Shipped by Alsop & Co. on board the Ship Harriot Erving, Spavin, Master, bound for Boston, for account of and consigned to William W. Goddard, Esq'r.

8000 qqls bar copper a 1458² cash, 13th Dec'r 1850,		116,680	
49 " 8 lbs. old sheating copper, a $13 pr. qq. cash, 15 Nov'r,		638 ½	
Charges.			
U. S. Consul certificate,	4 2½		
Launch hire, on copper,	148 4		
Commissions, 1 per ct. 117,318	1173 1½	1326 00	
			118,644 ½
Cash Dec'r 13, 1850,			
936 qqs and 38 lbs. Brazil wood, a 18 cts pr. qql,		2106 7	
Charges.			
Launch hire, shipping and weigh'g of Brazil wood,	89 6½		
Commission, 2½ per ct. 2106 7,	52 5½	142 4	
			2249 3
Cash Aug. 15, 1850.			
163³⁰ qqls merino wool, a	$12 76	2083 6	
1⁷⁶ " mestiza " "	8	14 1	
769⁶⁶ " white " "	6 43	4948 7	
17⁴³ " black " "	3 87	69 4	
Charges.			
Launch hire, and shipping wool,	156		
Commission, 2½ per ct. 7114 2	177 7	333 7	
			7448 1
Cash 30 Nov'r, 1850.			
Forwarded,			$128,341 4½
Amount brought forward,			128,341 4½
6749 Goat skins viz:			
6473 a 40 c		2589 2	
276 " 3½ c		120 6	

Charges

Launch hire, and shipping goat skins,	42 7		
Commission, 2½ per ct. 2710,	67 3¾		
		110 4¾	
			2820 4¾
	Cash Sept. 30, 1850.		$131,162 14

E. O. E.
Valparaiso, 27 Dec'r, 1850.
Sig'd ALSOP & CO.

Copper,	118,644 06		
Brazil wood,	2,249 37		
Wool,	7,448 12		
Goat skins,	2,820 59		
		$131,162 14	
Wool at Talcahuano,		25,187 38	
Add'l charges,	$275 75		
" "	804 37		
		1,080 12	
Total cost invoiced,		$157,429 64	

Invoice Wool Shipped by Alsop & Co., in Talcahuano, by order of George J. Foster on board Ship Harriot Erving, 3d voyage, bound to Boston, and consigned to Wm. W. Goddard, Esq'r, for his account and risk.

122	quintals	91	lbs. fine Merino wool,	$11 62	1428 02
3108	"	83	" white wool,	6 80	21,140 00
41	"	10	" mestuya wool,	7 7/8	323 5 rs
332	"	17	" black wool,	3 95	1312 0
3605		1			$24,203 7

Charges.

U. S. Consul certificate,	4 2½	
Shipping expenses and launch hire,	372 ½	
Watching 2 lighters,	2	
Commission, 2½ per ct.,	605 1	
		983 4
Cash 14th Dec'r, 1850,		$25,187 3

E. and O. E.
Valparaiso, 17th Feb'y, 1851.
Sign'd ALSOP & CO.

United States of America,
Circuit Court of the United States, Massachusetts District.

In Equity.

GEORGE J. FOSTER, Complainant,
vs.
WILLIAM W. GODDARD, Defendant.

Know all men by these presents, that we, George J. Foster, of the city, county, and State of New York, as principal, and Edward Blanchard, of Boston, in the county of Suffolk and district of Massachusetts, as surety, are held and firmly bound unto the above named

William W. Goddard, in the sum of one thousand dollars, to be paid to the said William W. Goddard, his executors or administrators; to which payment, well and truly to be made, we bind ourselves and each of us jointly and severally, and our and each of our heirs, executors and administrators, firmly by these presents. Sealed with our seals, and dated at Boston, aforesaid, this twelfth day of December, in the year of our Lord eighteen hundred and fifty-nine.

Whereas the above named George J. Foster hath claimed an appeal to the Supreme Court of the United States, to correct the decree in the above entitled cause by the Circuit Court for the first Circuit in and for the District of Massachusetts: Now, therefore, the condition of this obligation is such, that if the above named George J. Foster shall prosecute his said appeal to effect, and answer all costs if he shall fail to make good his appeal, then this obligation shall be void; otherwise the same shall be and remain in full force and virtue.

GEORGE J. FOSTER. [SEAL.]
EDW'D BLANCHARD. [SEAL.]

Executed and delivered in presence of
CHS. W. FOSTER.

Andrew C, Wheelwright to E. B.

The security is satisfactory.

C. B. GOODRICH,
Counsel for Goddard.

Dec'r 15, 1859.

A true copy.
Attest,

H. W. FULLER, Clerk.

Endorsed: William W. Goddard. Complainant's bond to prosecute appeal.

United States of America,
Circuit Court of the United States, Massachusetts District.

GEORGE J. FOSTER, Complainant,
vs.
WILLIAM W. GODDARD, Defendant. } In Equity.

Know all men by these presents, that we, William W. Goddard, of Boston, in the county of Suffolk, as principal, and David Goddard, of Roxbury, and Jeremiah Prichard, of West Roxbury, in the county of Norfolk, all in said district, as sureties, all in the District of Massachusetts, are held and firmly bound unto the above-named George J. Foster, in the sum of seventy thousand dollars, to be paid to the said George J. Foster, his executors or administrators; to which payment, well and truly to be made, we bind ourselves and each of us, jointly and severally, and our and each of our heirs, executors, and administrators, firmly by these presents. Sealed with our seals, and dated at

Boston, aforesaid, this twelfth day of December, in the year of our Lord one thousand eight hundred and fifty-nine.

Whereas the above-named William W. Goddard hath claimed an appeal to the Supreme Court of the United States, to correct the decree made in the above-entitled cause by the Circuit Court for the First Circuit in and for the District of Massachusetts, aforesaid: Now, therefore, the condition of this obligation is such, that if the above named William W. Goddard shall prosecute his said appeal to effect, and answer all damages and costs if he shall fail to make good his appeal, then this obligation shall be void, otherwise the same shall be and remain in full force and virtue.

WM. W. GODDARD. [SEAL.]
DAVID GODDARD. [SEAL.]
JEREMIAH PRICHARD. [SEAL.]

Sealed and delivered in presence of
OWEN PEABODY.

Dec'r 12th, 1859.
The foregoing security is satisfactory to the court.
P. SPRAGUE, Judge.

A true copy.
Attest, H. W. FULLER, Clerk.

Endorsed: Respondent's bond to prosecute appeal.

United States of America, Massachusetts District, *ss.*

I, Henry W. Fuller, Clerk of the Circuit Court of the United States for the First Circuit, Massachusetts District, do hereby certify that the foregoing is a true copy of the record, and of all proceedings in the cause of George J. Foster *v.* William W. Goddard, in this court.

In testimony whereof I have hereunto subscribed my name and affixed the seal of said court, at Boston, in said District, this thirteenth day of October, in the year of our Lord one thousand eight hundred and sixty, and of the independence of the United States the eighty-fifth.

[SEAL.] H. W. FULLER, Clerk.

Filed, 16th November, 1860.

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